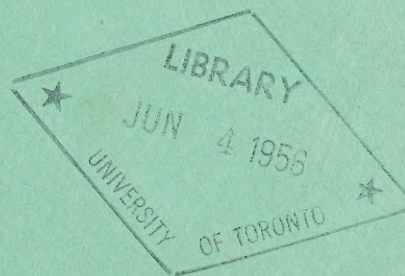


CA1
DA21
-56H35

Canada Agriculture, Dept. of Marketing
Service
ECONOMICS DIVISION



HISTORY OF CANADIAN AGRICULTURAL TARIFFS 1906 - 1956



MARGARET L. DUNBABIN

Marketing Service - Economics Division
CANADA DEPARTMENT OF AGRICULTURE

CA1
DA21
-56H35

PREFACE

The principal purpose of this publication is to list the major changes which have been made, since 1906, in the customs duties applying on agricultural products imported into Canada. Certain limitations have been imposed; the products listed include agricultural commodities competitive with Canadian products but exclude those which may be considered in no way competitive. Thus bananas and sugar are listed as they compete, respectively, with Canadian grown fresh fruits and with Canadian beet sugar, but coffee and tea are not. With regard to manufactured products of agricultural origin, these have generally been included only in the case of foods. For example, processed fruits are included but tobacco products have been omitted.

Not all changes in the Custom Tariff have been listed. Reductions in duty made by order in council for limited periods to admit raw materials for processing have generally not been included. Changes in customs tariffs made during the two war periods under the War Measures Act have also been excluded in most cases.

The rates currently in effect are those listed at the bottom of each column under each listing. Where there are lower rates for certain British countries these are indicated.

The items are classified according to commodity groupings but in each case the tariff item number and any changes in it over the years are indicated. The letters "Ex" before the number mean that the item listed is only a part of the designation in the Customs Tariff. In a number of cases the Customs Tariff designations have been simplified or the wording otherwise changed. The rates shown should therefore be used for reference purposes only. In all cases where an exact interpretation is required reference should be made to the Customs Tariff itself or to the Customs Division of the Department of National Revenue.

Notes are included in this bulletin on the Customs Tariff and a chronology is given of important legislative measures affecting the Customs Tariff.

The Economics Division gratefully acknowledges the assistance given in preparing material for this bulletin by the Departments of Finance and National Revenue.

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	
The Customs Tariff	1
Chronology of Tariff Treatment	1
Current Status of Tariff Rates	9
Fresh Fruit and Vegetable Duties	11
TABLES	
Grains and Grain Products	12
Oilseeds and Vegetable Oils	24
Livestock and Livestock Products	38
Dairy Products	52
Poultry and Eggs	56
Fruits, other than Berry Fruits	59
Berry Fruits	86
Nuts	90
Vegetables	93
Special Products	111
Seeds	120
Nursery Stock	127
INDEX OF COMMODITIES	136

- - - - -

INTRODUCTION

THE CUSTOMS TARIFF

The legislation under which the Canadian customs duties are fixed is the Customs Tariff, which received Royal Assent on April 12, 1907, but was effective November 30, 1906. The schedule of duties in the Canadian Customs Tariff has three different rates, originally called British Preferential, Intermediate and General. British Preferential rates were extended in the act of 1907 to direct shipments from the United Kingdom, Bermuda, the British West Indies, British Guiana, British India, Ceylon, Straits Settlements, New Zealand, Cape of Good Hope, Natal, Orange River Colony, Transvaal and Southern Rhodesia. Other British Colonies or possessions could be added by order in council and the preferential tariff could be withdrawn in a similar manner from any British country except the United Kingdom.

The Intermediate Tariff could be extended by order in council to any British or foreign country or similarly withdrawn from that country. The General Tariff applied to imports from sources not qualified to ship under more favorable tariffs.

In addition rates more favorable than the Intermediate Tariff, granted by Canada to a number of foreign countries by the terms of the trade agreements or conventions, were extended to countries to which Canada agreed to grant most favored nation treatment. In some cases countries obtained the MFN rates while not enjoying the benefits of the Intermediate rates on items not negotiated in the agreements.

To conform with the terms of the General Agreement on Tariffs and Trade the Customs Tariff was amended in 1948 to eliminate the Intermediate rate so that the middle rate became the MFN rate, which now applies to all countries, other than British countries, with which Canada has trade agreements or all countries to which Canada has extended MFN treatment.

Special rates granted under trade agreements to British countries are not extended automatically to other countries entitled to the British Preferential tariff or Most Favored Nation tariff treatment.

CHRONOLOGY OF TARIFF TREATMENT

1910

- | | |
|------------|---|
| February 1 | <u>The French Treaty 1907</u> and supplementary convention of 1909 came into effect terminating the treaty of February 6, 1893. The reduced rates negotiated applied also to the United Kingdom, all British colonies and possessions accorded MFN treatment by Canada and Argentina, Austria-Hungary, Bolivia, Colombia, Denmark, Japan, Norway, Russia, Spain, Sweden, Switzerland and Venezuela. |
| June 10 | <u>Belgium, the Netherlands and Italy</u> were accorded the Intermediate tariff on specified items. |

1911

May 11 The Japanese Treaty Act became effective.

1913

February 1 The British Preferential tariff was extended to a number of British countries.

May 1 The Japanese Treaty Act 1913, extending MFN treatment to Japan, came into effect.

June 2 A trade agreement with the West Indies came into effect. On the items enumerated in Schedule B, imported direct from any British country, the rates were to be the lesser of 4/5 the rate imposed on similar goods imported from any foreign country or the B.P. rate. Items enumerated included sugar, molasses and syrups, shredded sugar cane, fresh fruits, cotton seed, cotton seed meal and oil, fresh vegetables, honey and beeswax, lime juice, fruit syrups and fruit juices, non-alcoholic. There was a stated preference for sugar.

November 17 Bolivia was removed from the list of countries granted MFN treatment.

1914

August 12 Products of Austria-Hungary were excluded from MFN treatment, following the outbreak of hostilities.

1915

February 12 The Customs Tariff War Revenue Act, 1915, came into effect. It provided for a war tax of 5 per cent on items entering under the B.P. tariff and 7½ per cent on items entering under the intermediate and general tariffs. There were certain exceptions:- goods enjoying a special rate under the French Treaty of 1907, goods to be used in the manufacture of certain agricultural implements and binder twine, and a number of specified products, many of them agricultural. From June 6, 1919 the tax on items entering under the B.P. tariff was eliminated. The legislation was repealed, effective May 19, 1920.

1917

November 1 Margarine was admitted duty free under license, at first by order in council under the War Measures Act, 1914. The Oleomargarine Act, 1919 extended the authority, with annual renewals. The authority to import expired August 31, 1923.

1920

June 19 The French Treaty, 1907 and supplementary convention, 1909 were terminated. Japan, which would no longer be entitled to the benefit of the reduced rates in these treaties, would still be entitled to the Intermediate Tariff as extended in part to Belgium, the Netherlands and Italy.

1921

May 3 The French Trade Agreement Act, 1921, became effective. It granted MFN treatment to France, excluding Algeria, the French Colonies and possessions and Indo-China. The list of countries receiving MFN treatment became:- Argentina, Colombia, Denmark, France, Japan, Norway, Russia, Spain, Sweden, Switzerland and Venezuela.

June 18 The West Indies Trade Agreement Act, 1921, came into effect. Special rates were granted for certain products including sugar, limes, lime juice, grapefruit and onions. Goods from the British West Indies were entitled to B.P. treatment.

1922

February 23 Benefit of the French Trade Agreement Act, 1921, was extended to Algeria, the French colonies and possessions, the territories of the protectorate of Indo-China and the territories of the Saar basin.

1923

May 12 By an amendment to Section 5 of the Customs Tariff an importer of goods entitled to the British Preferential Tariff was entitled to a ten per cent discount on the duty where the goods were carried without transshipment. The discount was not to apply on wines and spirits, sugar and tobacco. It was also not to apply where the duty did not exceed 15 per cent or on goods admitted under the Canada-West Indies Trade Agreement (a 1950 proviso added that it was also not to apply where the B.P. rate was the same as the MFN rate).

September 5 The Franco-Canadian Convention of 1922 became effective. Special rates were granted. In some cases these consisted of a fixed rate and in other cases of the Intermediate rate less ten per cent or 15 per cent.

September 14 MFN treatment of Spanish goods was discontinued.

1924

January 8 Under the Italian Convention of 1923 the tariff concessions granted to France in 1923 were extended to Italy.

1924 (continued)

October 22 The Belgian Convention of 1924 extended the French rates to Belgium, Luxemburg and the colonies, possessions and mandates of Belgium.

1925

April 15 The benefits of the Intermediate Tariff were extended to Spain.

August 1 MFN treatment was extended to Finland.

October 1 The Australian Trade Agreement, 1925 became effective. Special rates were granted to Australia which were extended also to New Zealand. In other cases French treaty rates applied to Australia and British Preferential rates to New Zealand.

October 28 The Netherlands Convention, 1924 extended the French rates to the Netherlands, Netherlands Indies, Surinam and Curacao.

1927

April 30 The West Indies Trade Agreement Act, 1926 became effective, repealing the 1921 act. The new legislation gave reductions in certain rates and provided that the duties on BWI articles exported to Canada, except tobacco, cigars, cigarettes and spirituous or alcoholic liquors, would not be more than 50 per cent of the general rate.

1928

June 30 The benefits of the British Preferential tariff were extended to Newfoundland.

July 14 Latvia was granted MFN treatment.

August 1 Hungary, Rumania and Spain were granted MFN treatment.

August 9 The Serb, Croat and Slovene Kingdom was granted MFN treatment (now Yugoslavia).

September 1 Esthonia was granted MFN treatment.

September 15 Lithuania was granted MFN treatment.

October 1 Portugal was granted MFN treatment.

November 14 Czechoslovakia was granted MFN treatment.

November 22 Cuba was extended the benefits of the Intermediate Tariff.

1931

August 3 The Australian Trade Agreement, 1931, became effective. It replaced the trade agreement of 1925. Special rates were granted on certain items. British Preferential rates were extended on direct importations of all other goods.

December 10 Brazil was granted the benefits of the Intermediate Tariff.

1932

May 24 The New Zealand Trade Agreement, 1932 became effective. It provided for special rates lower than British Preferential to apply on certain New Zealand goods.

August 20 The United Kingdom Trade Agreement was signed and became effective. In Schedule E rates of duty were set out for certain products and Canada undertook to maintain the margin of preference on those items.

1933

January 2 Under the Southern Rhodesian Trade Agreement Act, 1932, that country was granted the benefits of the B.P. rate and of special tariff concessions on certain items. The agreement was terminated January 2, 1938. Canada continued to grant B.P. tariff treatment.

January 2 The Irish Free State Trade Agreement Act, 1932 came into force, by which that country was granted the benefits of the British Preferential Tariff.

January 30 Hong Kong was extended Intermediate Tariff treatment.

April 3 Germany was extended Intermediate Tariff treatment.

June 10 The Canada-France Trade Agreement Act, 1933 came into force. It granted Intermediate tariff on specified items and Intermediate tariff less 10-20 per cent on other items. If lower rates were granted to any other foreign country France was also to enjoy them.

June 30 The Union of South Africa Trade Agreement Act, 1932, became effective. It provided for certain special tariff concessions. Goods enumerated were to enjoy the lowest rate of customs duty applicable on similar goods from any country but not to be entitled to benefits accorded products of the BWI, Bermuda, British Guiana and British Honduras by virtue of a trade agreement.

July 5 Austria was extended Intermediate Tariff treatment.

1935

- July 15 Haiti was granted MFN treatment.
- July 27 Bolivia was extended Intermediate and MFN tariff treatment.
Costa Rica, Guatemala and Panama were granted MFN treatment.

1936

- January 1 The Canada-United States of America Trade Agreement Act, 1936, came into force. Canada granted the United States (i) the benefits of the Intermediate tariff; (ii) MFN treatment; and (iii) special rates set out in Schedule 1 of the agreement.
- August 12 Uruguay was extended Intermediate tariff treatment.
- August 15 The Canada-Poland Convention of Commerce 1935 came into force granting Poland Intermediate and MFN tariff treatment and special rates on certain items.
- November 15 Germany was extended MFN treatment.
- December 29 The Panama Canal Zone was extended Intermediate tariff treatment.

1937

- September 1 The United Kingdom Trade Agreement Act, 1937, came into force, repealing the act of 1932. Special rates were granted on certain items. Ceylon was a party to the agreement.
- October 14 Guatemala was granted MFN treatment. The previous tariff relationship, based on a U.K. treaty, had expired August 30, 1936.
- November 17 El Salvador was granted MFN treatment.

1939

- January 1 The Canada-United States of America Trade Agreement Act, 1939, became effective, repealing the 1936 act. Special rates were granted on certain items and MFN and Intermediate tariff treatment was extended. This agreement is suspended as long as both countries are members of GATT.
- June 2 The Canadian Intermediate tariff was extended to all imports from France.
- September 5 An order in council under the War Measures Act brought into force regulations prohibiting trading with the enemy during the war. Trading was suspended with different countries at dates from September 2, 1939 to January 14, 1942. Between 1945 and 1947 trading was resumed with these countries and suspended trade agreements were again in force.

1940

June 21 Paraguay was extended MFN treatment.

1941

January 22 A trade agreement with the Dominican Republic, in operation provisionally from March 15, 1940 came into force definitely. It provided for the exchange of MFN treatment and scheduled concessions.

October 1 Ecuador was extended MFN treatment.

October 15 Chile was extended MFN treatment.

November 15 Argentina was provisionally extended MFN treatment, previously granted under a British-Argentine treaty of 1825.

1943

April 16 Brazil was provisionally extended MFN treatment.

1946

September 26 China was extended MFN treatment.

November 19 Lebanon and Syria were extended MFN treatment.

November 21 Italy was granted the benefits of Intermediate tariff treatment.

December 19 Nicaragua was extended MFN treatment under the provisional application of a trade agreement.

1947

May 6 Ratifications were exchanged in the trade agreement with Mexico, which had been in operation provisionally from February 8, 1946. MFN treatment was exchanged. The agreement came into operation definitely 30 days later.

August 28 Greece was extended MFN treatment.

1948

January 1 The tariff reductions, negotiated at Geneva in 1947 during the first series of negotiations under GATT, came into effect.

February 20 Cuba and Italy were extended MFN treatment. India and Pakistan continued to receive B.P. treatment.

February 20 Turkey was extended MFN treatment.

May 19 The Customs Tariff was amended to change the term "Intermediate" in the act and schedules to "MFN". MFN rates were extended to any foreign country to which the benefits of the intermediate tariff applied on May 1, 1948.

1948 (continued)

- May 8 With the creation of the State of Israel Canada continued to grant that country MFN treatment which had applied under the U.K.-Canada agreement of 1937 to the British Palestine mandate.
- October 14 West Germany was extended MFN treatment.
- November 1 Finland was extended MFN treatment.

1949

- April 1 Newfoundland became the tenth Canadian province. Customs duties between Newfoundland and the rest of Canada were abolished and Newfoundland came under Canadian customs law.
- September 7 Austria was extended MFN treatment.

1950

- May 30 Most of the tariff reductions, negotiated at Annecy in 1949 during the second series of negotiations under GATT, came into effect.
- October 11 Venezuela was extended MFN treatment.
- December 1 Ecuador was extended MFN treatment.

1951

- January 26 Costa Rica was extended MFN treatment.
- February 1 Iran was extended MFN treatment.
- June 6 Most of the tariff reductions, negotiated at Torquay in 1951 during the third series of negotiations under GATT, came into effect.
- September 15 Iraq was extended MFN treatment.

1952

- December 3 Egypt was granted MFN customs treatment.

1954

- June 7 A Japanese Trade Agreement came into force, granting unconditional MFN treatment. In an exchange of notes accompanying the agreement, Canada reserved the right to establish values for duty on imports which might cause or threaten serious injury to domestic producers of like or directly competitive products.

1954 (continued)

- July 1 A Spanish-Canadian Trade Agreement came into force provisionally, providing for MFN customs treatment. Tariff concessions were granted on a limited number of products. The agreement was ratified on June 30, 1955.
- July 1 A Portuguese-Canadian Trade Agreement came into force provisionally, providing for MFN customs treatment. Tariff concessions were granted on a limited number of products. The agreement was ratified on April 29, 1955.

1955

- March 1 Liberia was extended MFN treatment.
- June 3 Ethiopia was extended MFN treatment.

1956

- February 29 A USSR-Canadian trade agreement came into force provisionally. It was to remain in force for three years. Each country extended to the other MFN treatment in customs duties and related matters. Canada reserved the right to establish values for duty if the imports of any Russian product were such as to cause serious injury to domestic producers. The USSR guaranteed to purchase, over three years, between 1,200,000 and 1,500,000 tons of wheat in annual lots of 400,000 to 500,000 tons, at the Canadian Wheat Board prices ruling at the time of the purchase.

CURRENT STATUS OF TARIFF RATES

British Preferential rates apply to:-

United Kingdom of Great Britain and Northern Ireland
Union of South Africa
Australia
New Zealand
India
Pakistan
Ceylon
Eire

British West Indies, including:-

Bahamas
Jamaica
Barbados
Trinidad and Tobago
Antigua
St. Christopher-Nevis
Dominica
Montserrat

Isle of Man
Kenya Colony and Protectorate
Malay States, Federated
Malay States, Unfederated-
Johore
Kedah
Kelantan
Perlis
Trengganu

Virgin Islands
Grenada
St. Vincent
St. Lucia
Turks and Caicos Islands
Ascension
Bermuda
British Guiana
British Honduras
British North Borneo
Brunei
Basutoland
Bechuanaland Protectorate
British Solomon Islands Protectorate
Cyprus
Channel Islands
Cayman Islands
Cameroons, British Sphere of the
Cook Islands
Fiji
Falkland Islands
Gold Coast
Gambia
Gilbert and Ellice Islands

Malta
Mauritius and Dependencies thereof
Northern Rhodesia
Nyasaland Protectorate
Nigeria Colony and Protectorate
New Guinea
Norfolk Island
Nauru, Mandated Territory of
Papua
St. Helena
Southern Rhodesia
Sierra Leone
Straits Settlements
Seychelles
Sarawak
Somaliland Protectorate
Swaziland
Tanganyika Territory
Togoland, British Sphere of
Tonga or Friendly Islands
Uganda Protectorate
Western Samoa
Zanzibar
Any other British colony or protectorate or territory under British Trusteeship.

MFN rates apply to:-

Aden
Argentine Republic
Austria
Belgium, Colonies and Possessions
Bolivia
Brazil
Burma
Chile
China
Colombia
Costa Rica
Cuba
Czechoslovakia
Denmark
Dominican Republic
Ecuador
Egypt
Ethiopia
Finland
Formosa
France, Colonies and Possessions
Germany (Western)
Greece
Guam

Gibraltar
Lebanon
Liberia
Liechtenstein
Luxembourg
Mexico
Netherlands,
Netherlands Indies,
Curacao and Surinam
Nicaragua
Norway
Palestine
Panama Canal Zone
Panama, Republic of
Paraguay
Peru
Philippine Islands
Poland
Porto Rico
Portugal
Salvador, El
Samoa, American
Spain
Sweden

Guatemala
Haiti
Hawaii
Hong Kong
Iceland
Indonesia, Republic of
Iran
Iraq
Italy
Japan

Switzerland
Syria
Turkey
USSR
United States of America
Uruguay
Venezuela
Virgin Islands, U.S.A.
(St. Croix, St. John and St. Thomas)
Yugoslavia

FRESH FRUIT AND VEGETABLE DUTIES

The 1935 trade agreement with the United States provided for the limitation of value for duty, applied under the authority of Section 43 of the Customs Act, on most fresh fruits and vegetables of a kind grown in Canada. On some of these commodities no value for duty was to be established. Reference to the tables will show the arrangements in force.

In the 1938 trade agreement with the United States, Canada reserved the right to fix the value for duty on imports of fresh fruits and vegetables during the Canadian marketing season at a figure exceeding the invoice value. A dump duty was applied on the difference between the advanced value and the invoice value and, in addition, an ad valorem duty was levied on the calculated import value. In the tables on fruits and vegetables the ad valorem duty is indicated; in addition the maximum advance is shown and the number of weeks for which it could be applied.

At the Geneva tariff negotiations in 1947 the method of valuation and the ad valorem duties were eliminated and converted into straight specific duties at equivalent rates. The duty in cents per pound and the number of weeks when it may be applied each year are shown in the fruit and vegetable tables of this bulletin. The addition of the word "split" for vegetable duties means that the period of application may be divided into two parts. Seasonal duties may be applied on a regional basis (eastern, central and western) by the Department of National Revenue on request from the industry and with the concurrence of the Department of Agriculture. At all times when they are not in effect an ad valorem duty of ten per cent is levied.

These movable specific duties do not apply on apples and potatoes, as may be seen from the tables referring to these products.

TABLES

GRAINS AND GRAIN PRODUCTS

	: Tariff :	:	:	British :	:	:
	: item :	Year :	Unit :	preferential:	MFN :	General

Wheat

60	1906	bushel	8¢	10¢	12¢
	1919		Free	Free	Free
			or	or	or
60a	1919	bushel	8¢	12¢	12¢
			(duty to apply on wheat imported from a country imposing a duty on Canadian wheat)		
60	1930	bushel	Free	12¢	12¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	1930	bushel	Free	12¢	30¢

Wheat flour or semolina

61	1906 ^{a/}	barrel	40¢	50¢	60¢
	1919		Free	Free	Free
			or	or	or
61a	1919	barrel	30¢	50¢	50¢
			(duty to apply on wheat flour or semolina imported from a country imposing a duty on the Canadian product)		
61	1930	barrel	Free	50¢	50¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	1930	barrel	Free	50¢	\$1.35
	1948	barrel		50¢ (GATT)	

^{a/} Semolina classified under tariff item 39 (1¢, 1½¢, 1½¢ per lb.).

Oats

56	1906	bushel	7¢	9¢	10¢
	1930	"	Free	9¢	10¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		

- continued

	Tariff		British	
item	Year	Unit	preferential:	NFN : General

Oats (continued)

56	1930	bushel	Free	9¢	16¢
	1939	"		8¢ (U.S.)	
	1948	"		4¢ (GATT)	

Oatmeal and rolled oats

57	1906	100 lb.	40¢	50¢	60¢
	1930	"	Free	50¢	60¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	1930	"	Free	50¢	80¢
	1936	"		50¢ (U.S.)	
	1939	"		50¢ (U.S.)	

Barley, n.o.p.

52	1906	bushel	10¢	12½¢	15¢
	1930	"	Free	22½¢	25¢
	1939	"		15¢ (U.S.)	
	1948	"		7½¢ (GATT)	

Pot. pearl, rolled, roasted or ground barley

51	1906		20%	27½%	30%
----	------	--	-----	------	-----

Malt, whole, crushed or ground, n.o.p.

upon entry for warehouse subject to excise regulations

Ex 167	1906	100 lb.	45¢	45¢	45¢
	1930	lb.	1/3¢	1/2¢	a/3/4¢
	1939	"		2/5¢ (U.S.)	
	1948	"		1/3¢ (GATT)	
167	1950	"	1/3¢	1/3¢	3/4¢

a/ Barley malt only.

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :	: preferential: MFN : General

Malt flour, n.o.p.

upon entry for warehouse subject to excise regulations

Ex	167	1906	100 lb.	45¢	45¢	45¢
		1930	lb.	1/3¢	1/2¢	3/4¢
	167a	1950	"	1/3¢	1/2¢	3/4¢

Malt flour containing less than 50 per centum in weight of malt. Malt syrup or malt syrup powder, extracts of malt, fluid or not, grain molasses - all articles in this item upon valuation without British or foreign excise duties under regulation prescribed by the Minister

168	1906		35%	35%	35%
	1914	1b.	3¢	3¢	3¢
			and 35%	35%	35%
	1923	"	2¢	2¢	2¢
			and 35%	35%	35%
	1930	"	3¢	3¢	3¢
			and 25%	30%	35%
	1931	"	3¢	3¢	5¢
			and 25%	30%	35%
	1932	"	3¢	5¢	10¢
			and 20%	30%	35%
	1936	"	-	5¢	10¢
			and 25%	30%	35%
	1946	"	-	5¢	10¢
			and 25%	30%	35%
	1948	"	-	5¢	
			and 20% (GATT)	25% (GATT)	

Rye

58	1906	bushel	7¢	9¢	10¢
	1930	"	Free	9¢	10¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	1930	"	Free	9¢	15¢
	1948	"		6¢ (GATT)	

;	Tariff	:	:	British	:	:	
:	item	:	Year	Unit	preferential	MFN	General

Rye flour

59	1906	barrel	33¢	45¢	50¢
	1930	"	Free	45¢	50¢

Indian corn

54 (for distillation)	1906	bushel	7½¢	7½¢	7½¢
55 (n.o.p.)	1906	"	Free	Free	Free
	1931	"	Free	20¢	25¢
	1932	"	Free (S.R.)		
	1933	"	Free (S.A.)		
	1936	"		20¢ (U.S.)	
	1939	"		10¢ (U.S.)	
	1939	"	Free	10¢	20¢
	1948	"		8¢ (GATT)	

(struck out 1939 and transferred to 55)

Cornmeal

53	1906	barrel	20¢	22½¢	25¢
	1930	"	Free	22½¢	25¢
	1933	"	Free (S.A.)		
	1939	"	Free	50¢	60¢
	1948	"		50¢ (GATT)	

Corn starch

Ex 39	1906	lb.	1¢	1½¢	1½¢
	1931	"	1¢	2¢	2¢
	1935	"	1¢	2¢	2¢
Ex 39(ii)	1939	"	1¢	1½¢	2¢
	1948	"		1¢ (GATT)	

Hominy grits, hominy feeds and brewers' corn grits

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	

- continued

	: Tariff:	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Hominy grits, hominy feeds and brewers' corn grits (continued)

Ex 711	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
	1948			10% (GATT)	
54	1950		10%	10%	25%
	1952		10%	10%	25%

Corn grits for use in the manufacture of corn flour

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
53a	1947	100 lb.	Free	25¢	30¢
	1951			Free (GATT)	
54a	1952	"	Free	Free	30¢

Corn grits, n.o.p.

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
Ex 54	1950		10%	10%	25%
	1951			7½% (GATT)	
54b	1952		7½%	7½%	25%

- continued

		: Tariff :	:	: British :	:	
		: item :	: Year :	: Unit :	: preferential:	: MFN : General

Buckwheat

49	1906	bushel	10¢	12½¢	15¢
	1930	"	Free	12½¢	15¢

Buckwheat meal or flour

50	1906	100 lb.	35¢	45¢	50¢
	1930	"	Free	45¢	50¢

Lima and Madagascar beans, dried

Ex 47	1906	bushel	15¢	22½¢	25¢
	1930	lb.	Free	1½¢	2¢
	1939	"		1¢ (U.S.)	
				(lima only)	
	1948	"		1½¢ (GATT)	
47b	1950	"	Free	1½¢	2¢

Red kidney beans, dried

Ex 47	1906	bushel	15¢	22½¢	25¢
	1930	lb.	Free	1½¢	2¢
	1948	"		1¢ (GATT)	
47c	1950	"	Free	1¢	2¢

Calabar beans

Ex 47	1906	bushel	15¢	22½¢	25¢
	1930	lb.	Free	1½¢	2¢
	1948	lb.		1½¢ (GATT)	
	1950			Free (GATT)	
47d	1950	"	Free	Free	2¢

Beans, n.o.p.

Ex 47	1906	bushel	15¢	22½¢	25¢
	1930	lb.	Free	1½¢	2¢
	1948	"		1½¢ (GATT)	
47e	1950	"	Free	1½¢	2¢

- continued

	: Tariff :	:	:	British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Peas, n.o.p.

43	1906	bushel	10¢	12½¢	15¢
	1931	lb.	Free	3/4¢	1¢
	1932		Free(N.Z.)		
	1948	"		3/4¢ (GATT)	

Rice, uncleaned, unhulled or paddy

62	1906		Free	Free	Free
	1931	a/	Free	Free	Free
	1931		Free(Aust.)		
	1948			Free (GATT)	
	1950		Free	Free	Free

a/ May become 25% (B.P.), 25% (MFN) and 25% (General) by order in council when it appears that Australia can supply requirements (Tariff item 62a).

Rice, cleaned

63	1906	100 lb.	50¢	65¢	75¢
	1931	"	50¢	90¢	\$1.00
	1933			Less 20% (France)	
	1939	"		70¢(U.S.)	
	1943		Free	Free	Free
				(War Measures Act)	
	1946	a/	Free	Free	Free
				(to December 1, 1947)	
63a	1948			70¢ (GATT)	

a/ For manufacture.

Rice meal and products

45)	1906		(17½%)	22½%	25%
46)			(15%)	17½%	20%
Ex 39a	1913	lb.	3/4¢	1¢	1¢
	1932	"	3/4¢	1¼¢	1¼¢
	1939	"	3/4¢	1¼¢	1¼¢
	1948	"		1¢ (GATT)	
39b	1950	"	3/4¢	1¢	1¼¢

- continued

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Rice bran

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
63a	1913		12½%	17½%	17½%
	1930		Free	17½%	17½%
Ex 39a	1939	lb.	3/4¢	1½¢	1½¢
	1948	"		1½¢ (GATT)	1½¢
Ex 39b	1950	"	3/4¢	1¢	1½¢

Rice flour

Ex 39a	1906	lb.	3/4¢	1¢	1¢
	1913	"	3/4¢	1¢	1¢
	1932	"	3/4¢	1½¢	1½¢
	1939	"	3/4¢	1½¢	1½¢
	1948	"		1½¢ (GATT)	1½¢
	1950	"	3/4¢	1½¢	1½¢

Arrowroot

Ex 39	1906	lb.	1 ¢	1½¢	1½¢
39b	1913	"	1/2¢	1¢	1¢
	1913	"	1/2¢ (B.W.I.)		
	1921	"	1/2¢	1½¢	1½¢
	1921	"	1/2¢ (B.W.I.)		
	1926	"	Free	1½¢	1½¢
	1927	"	Free (B.W.I.)		
39f	1950	"	Free	1½¢	1½¢

Sago and tapioca

64	1906		17½%	25%	27½%
	1948		12½% (GATT)	17½% (GATT)	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Sago flour, cassava flour and tapioca flour

Ex 39						
cassava flour	1906	lb.	1¢	1½¢	1½¢	
Ex 39a						
sago and tapioca						
flour	1906	"	3/4¢	1¢	1¢	
Ex 39a	1913	"	3/4¢	1¢	1¢	
	1932	"	3/4¢	1¼¢	1¼¢	
	1939	"	3/4¢	1¼¢	1¼¢	
	1948	"		1¼¢ (GATT)		
	1950	"	3/4¢	1¼¢	1¼¢	

Biscuits, not sweetened

65	1906		15%	22½%	25%
	1937		12½%	22½%	25%
	1938			17½% (GATT)	

Special dietary breads and biscuits under regulations of the
Department of National Health and Welfare

65a a/	1935	Free	7½%	10%
	1948	Free	7½%	10%
	1948		7½% (GATT)	

a/ Previously classified as biscuits, sweetened or unsweetened or as breads, sweetened or unsweetened (items 65, 66, 45, 46).

Biscuits, sweetened

66	1906	17½%	25%	27½%
	1914	20%	30%	30%
	1923		Less 10% (France)	
	1948		25% (GATT)	

Biscuits, sweetened or unsweetened, valued at not less than 20 cents per lb.
(net weight and including the value of the usual retail package)

66a a/	1935 b/	Free	30%	30%
	1948		20% (GATT)	
	1950	Free	20%	30%

a/ Previously classified under tariff items 65 or 66.

b/ Value f.o.b. any port in the United Kingdom.

- continued

	Tariff		British			
	item	Year	Unit	preferential	MFN	General

Macaroni and vermicelli (no egg or other ingredient added)

67	1906	100 lb.	75¢	\$1.00	\$1.25
	1910			Intermediate (France, Belgium, Netherlands, Italy)	
	1930	"	Free	\$1.00	\$1.25
	1931	"	Free	\$1.25	\$1.50

Sweetened breads, cakes, pies and puddings

Ex 141	1906		22½%	32½%	35%
	1910			Intermediate (France, Belgium, Netherlands)	
	1913		22½%	35%	35%
	1914	1b.	½¢ + 22½%	½¢ + 35%	½¢ + 35%
	1923			Less 10% (France)	
	1930	"	½¢ + 22½%	½¢ + 35%	½¢ + 35%
	1933		B.P. (S.A.)		
	1937	"	½¢ + 15%	½¢ + 35%	½¢ + 35%
	1939	"		½¢ + 30% (U.S.)	
	1948		15% (GATT)	25% (GATT)	
	1950	"	15%	25%	½¢ + 35%
	1951		12½% (GATT)	22½% (GATT)	

Straw

Ex 69	1906	ton	\$1.65	\$1.75	\$2.00
	1930	"	Free	\$1.75	\$2.00
69	1931	"	Free	\$1.75	\$2.00
	1948	"		50¢ (GATT)	

Cattle food containing molasses

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
69a	1913		15%	20%	20%
	1950		10% (GATT)	15% (GATT)	
	1951		5% (GATT)	10% (GATT)	- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Hay

Ex 69	1906	ton	\$1.65	\$1.75	\$2.00
	1930	"	Free	\$1.75	\$2.00
69b	1931	"	Free	\$1.75	\$5.00
	1948	"		\$1.25 (GATT)	

Cereal feeds (excluding baked biscuits) for feeding fur bearing animals or to be used in the manufacture of feed for such animals

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
Ex 9c	1936	Free	Free	Free
	1955	Free	Free	Free

Distillers' solubles for use exclusively in the manufacture of feeds

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20% (U.S.)	
847	1942	Free	Free	Free
			(War Measures Act)	
	1946	Free	Free	Free

Prepared cereal foods in packages not exceeding 25 lb. in weight

Ex 45	1906	17½%	22½%	25%
	1914	20%	27½%	27½%
	1939		25% (U.S.)	
	1948		20% (GATT)	
45a	1950	20%	20%	27½%

- continued

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential :	: MFN :
				: General

Prepared cereal foods, n.o.p.

46	1906		15%	17½%	20%
	1939			15% (U.S.)	
	1948			15% (GATT)	

Cereal or starch products which require only to be ground to form, when mixed with cold water, an adhesive paste

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
232e	1935	1b.	3/5¢	1½¢	2¢
	1948	"	3/5¢	1¼¢	2¢

OILSEEDS AND VEGETABLE OILS

	Tariff:			British		
	item	Year	Unit	preferential:	MFN	General

Flaxseed

70	1906	bushel	7½¢	10¢	10¢
----	------	--------	-----	-----	-----

Linseed or flaxseed oil, raw or boiled

258	1906	100 lb.	\$1.25	\$1.55	\$1.65
-----	------	---------	--------	--------	--------

Linseed oil cake and meal

Ex 68	1906		Free	Free	Free
-------	------	--	------	------	------

Soya beans, n.o.p.

Ex 47	1906	bushel	15¢	22½¢	25¢
47	1930	lb.	Free	1½¢	2¢
	1936			Free(U.S.)	
	1939			Free(U.S.)	
	1948			Free(GATT)	
47a	1950	"	Free	Free	2¢

Soya beans, soya bean oil cake and soya bean oil meal, for use as animal or poultry feeds or as fertilizers or in the manufacture of animal or poultry feeds or fertilizers

Ex 711	1906	15%	17½%	20%
736	1910	Free	Free	Free
	1930	Free	Free	Free
663c	1936	Free	Free	Free
	1939	Free	Free	Free
	1939		Free(U.S.)	
	1948		Free(GATT)	

Soya bean oil, for processing leather

Ex 711	1906	15%	17½%	20%
	1910		Intermediate	
			(France, Belgium,	
			Netherlands)	- continued

	: Tariff :	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :
					: General
<u>Soya bean oil</u> , for processing leather (continued)					
Ex 711	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
Ex 278e	1942		Free	Free	Free
276f (1)	1950		Free	Free	Free
<u>Soya bean oil</u> , for paint and varnish manufacture					
Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
Ex 278e	1942		Free	Free	Free
276f (2)	1950		Free	Free	Free
<u>Soya bean oil</u> , for textile manufacture					
Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
Ex 278e	1942		Free	Free	Free
276f (3)	1950		Free	Free	Free

- continued

	: Tariff :	:	:	British :	:
	: item :	Year :	Unit :	preferential:	MFN : General

Soya bean oil, for manufacturing soap

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
Ex 278a	1914	Free	Free	Free
276f (4)	1950	Free	Free	Free

Soya bean oil, for canning fish

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20%(U.S.)	
831	1940	Free	Free	Free
276f (5)	1950	Free	Free	Free

Soya bean oil, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20%(U.S.)	
	1948		20%(GATT)	
276f (6)	1950	15%	20%	25%

- continued

	: Tariff :	:	:	British	:	:
	: item :	Year :	Unit :	preferential :	MFN	: General

Soya bean oil meal and soya bean flour, imported by manufacturers for making glues and adhesives

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
663d	1936	Free	Free	Free

Soya bean flour

Ex 87	1906	15%	27½%	30%
Ex 90(a)	1930	15%	27½%	30%
	1931	15%	27½%	30%
	1939		22½% (U.S.)	
Ex 90a	1942	15%	27½%	30%
	1948		20% (GATT)	
	1951		17½% (GATT)	

Rapeseed

Ex 74 a/	1906	Free	Free	Free
Ex 72d	1931	5%	10%	10%
	1933		Less 10% (France)	
	1948		7½% (GATT)	

a/ For sowing.

Rapeseed oil, crude or refined

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit : preferential :	: MFN : General

Rapeseed oil, crude or refined (continued)

Ex 711	1931	15%	25%	25%
	1933		Less 10% (France)	
259b	1936	Free	Free	Free

Sunflower seed, for manufacturing or blending

Ex 72	1906	5%	10%	10%
	1923		Less 10% (France)	
Ex 76d	1931	5%	10%	10%
	1933		Less 10% (France)	
Ex 76g	1948		7½% (GATT)	
	1950	5%	7½%	10%
	1951		5% (GATT)	

Sunflower seed oil, for use in Canadian manufactures

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20% (U.S.)	
839	1942	Free	10%	10%

Mustard seed, for manufacturing or blending

Ex 74	1906	Free	Free	Free
Ex 76d	1931	5%	10%	10%
	1933		Less 10% (France)	
	1948		7½% (GATT)	
Ex 76g	1950	5%	7½%	10%
	1951		5% (GATT)	

- continued

	Tariff			British			
	item	Year	Unit	preferential	MFN	General	

Copra or broken cocoanut meat, unprepared

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
113a	1913	lb.	Free	3/4¢ a/	3/4¢ a/
	1946		Free	Free	Free
				(to December 31, 1947)	
	1948			Free (GATT)	
	1951			Free (GATT)	

a/ Exempt from duty under War Measures Act, from April 1, 1942.

Cocoanut oil, crude, for refining for edible purposes

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
276c	1948			10% (GATT)	
276c (1)	1950		Free	10%	10%

Cocoanut oil, not edible, for manufacturing soap

Ex 278	1906		Free	Free	Free
	1933		Free	10%	10%
276c (2)	1950		Free	10%	10%

Cocoanut oil, not edible, for the manufacture of refined cocoanut oil

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
785	1910		Free	Free	Free
278c	1932		Free	10%	10%
276c (3)	1950		Free	10%	10%

- continued

Tariff	:	:	:	British	:	:				
item	:	Year	:	Unit	:	preferential	:	MFN	:	General

Cocoanut oil, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
277a	1913	12½%	17½%	17½%
276c (4)	1950	12½%	17½%	17½%

Cotton seed

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
Ex 276b ^{a/}	1930	Free	Free	Free
	1932	Free	10%	10%
	1948		Free (GATT)	
73a	1950	Free	Free	10%

^{a/} Imported by manufacturers of cotton seed meal and refined cotton seed oil for use in the manufacture of these commodities in their own factories. Entered otherwise under Tariff item 73 "Field seeds n.o.p. in packages weighing more than one pound each" or Tariff item 76b "Field, root, garden and other seeds, when in packages weighing one pound each or less" (see page 122).

Cotton seed oil, crude, for refining for edible purposes

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
Ex 276b	1930	Free	Free	Free
	1932	Free	10%	10%
	1948		10% (GATT)	
276a (1)	1950	Free	10%	10%

- continued

	Tariff	Year	Unit	British preferential	MFN	General
--	--------	------	------	----------------------	-----	---------

Crude cotton seed oil, imported by manufacturers of cotton seed meal and refined cotton seed oil, for use in the manufacture of these commodities in their own factories.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
748	1911	Free	Free	Free
Ex 276a	1913	12½%	17½%	17½%
Ex 276b	1930	Free	Free	Free
	1932	Free	10%	10%
276a (2)	1950	Free	10%	10%

Cotton seed oil for canning fish

276	1906	Free	Free	Free
	1942	Free	Free	Free
276a (3)	1950	Free	Free	Free

Cotton seed oil, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
276a	1913	12½%	17½%	17½%
276a (4)	1950	12½%	17½%	17½%

Cotton seed cake and meal

Ex 68	1906	Free	Free	Free
-------	------	------	------	------

Foots, refuse of cotton seed after oil has been pressed out

Ex 280	1906	Free	Free	Free
Ex 280 (1)	1952	Free	Free	Free

- continued

	: Tariff :	:	:	British	:	:
	: item :	Year :	Unit :	preferential :	MFN	: General

Cottolene

	Ex 13	1906	1b.	1½¢	1¼¢	2¢
		1925		Free		
		1932		Free		
				(N.Z.) a/		
	Ex 13a	1950	"	1½¢	1¼¢	2¢

a/ Reduced rate to N.Z. still in effect.

Olive oil for manufacturing soap

	Ex 278	1906		Free	Free	Free
	Ex 278d	1933		Free	Free	Free
		1934		Free	Free	Free
	276e(1)	1950		Free	Free	Free

Olive oil for manufacturing tobacco

	Ex 278	1906		Free	Free	Free
	Ex 278d	1933		Free	Free	Free
		1934		Free	Free	Free
	276e(2)	1950		Free	Free	Free

Olive oil for canning fish

	Ex 278	1906		Free	Free	Free
	Ex 278d	1933		Free	Free	Free
		1934		Free	Free	Free
	276e(3)	1950		Free	Free	Free

Olive oil for use in processing textile fibres

	262	1906		15%	20%	20%
		1923			15%	
		1930		Free	(France) 20%	20%
	Ex 278d	1934		Free	Free	Free
	276e(4)	1950		Free	Free	Free

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Olive oil, n.o.p.

262	1906		15%	20%	20%
	1910			15%(France)	
	1910			Intermediate (Belgium & Netherlands)	
	1923			15%(France)	
	1930		Free	20%	20%
	1930			Less 15% (France)	
	1948			10%(GATT)	
	1950			7½%(GATT)	
276e(5)	1950		Free	10%	20%
	1954			5%(Spain)	

Foots, refuse of olives after the oil has been pressed out

Ex 280	1906		Free	Free	Free
Ex 280 (1)	1952		Free	Free	Free

Palm kernels

Ex 114	1906	1b.	3¢	3 1/3¢	4¢
	1933			Less 10% (France)	
	1939	"		2¢ (U.S.)	
114a	1944		Free	Free (War Measures Act)	Free
Ex 114	1948			Free (GATT)	
	1950			Free (GATT)	
114	1950	1b.	Free	Free	4¢

Palm and palm kernel oil, crude, for refining for edible purposes

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	

- continued

	Tariff		British			
	item	Year	Unit	preferential	MFN	General

Palm and palm kernel oil, crude, for refining for edible purposes (continued)

Ex 711	1931	15%	25%	25%
	1933		Less 10%	
			(France)	
	1939		20% (U.S.)	
277	1948		10% (GATT)	
276b (1)	1950	Free	10%	10%

Palm and palm kernel oil, unbleached or bleached, not edible

Ex 278	1906	Free	Free	Free
Ex 277	1928	Free	Free	Free
	1932	Free	10%	10%
	1950		10% (GATT)	
276b (2)	1950	Free	10%	10%

Palm and palm kernel oil, not edible, for manufacturing soap

Ex 278	1906	Free	Free	Free
	1932	Free	10%	10%
	1933	Free	10%	10%
	1950		10% (GATT)	
276b (3)	1950	Free	10%	10%

Palm and palm kernel oil, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate	
			(France, Belgium,	
			Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10%	
			(France)	
	1931	15%	25%	25%
	1933		Less 10%	
			(France)	
	1939		20% (U.S.)	
	1948		20% (GATT)	
276b (4)	1950	15%	20%	25%

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit : preferential :	: MFN : General

Palm nut cake and meal

Ex 68	1906	Free	Free	Free
-------	------	------	------	------

Peanut oil, crude, for refining for edible purposes

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
784	1922	Free	Free	Free
278b	1932	Free	Free	Free
	1934	Free	10%	10%
	1948		10% (GATT)	
276d (1)	1950	Free	10%	10%

Peanut oil, for manufacturing soap or canning fish

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
Ex 278a	1914	Free	Free	Free
276d (2)	1950	Free	Free	Free

Peanut oil, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20% (U.S.)	
	1948		20% (GATT)	
276d (3)	1950	15%	20%	25%

- continued

	: Tariff :	:	:	British	:	:
	: item :	Year :	Unit :	preferential :	MFN :	General

Peanut butter

Ex 18	1906	lb	3¢	4¢	4¢
	1925	"	1¢ (Aust.)		
18a	1930	"	4¢	6¢	7¢
	1951	"	3¢ (GATT)	5¢ (GATT)	

Peanut cake and peanut cake meal

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
	1948			20% (GATT)	
	1951		Free (GATT)	5% (GATT)	

Sesame seed oil, crude

Ex 259	1906		15%	22½%	25%
259a	1936		Free	22½%	25%
	1948			22½% (GATT)	
	1950			20% (GATT)	

Sesame seed oil, n.o.p.

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Sesame seed oil, n.o.p. (continued)

Ex 711	1939	20%(U.S.)
	1948	20% (GATT)

Margarine

1204	1906	Prohibited import (see page 2 for permitted entry 1917-1923)
------	------	--

LIVESTOCK AND LIVESTOCK PRODUCTS

	: Tariff :	:	:	British	:	:
	: item :	: Year :	: Unit :	preferential :	MFN	: General

Horses, for the improvement of stock

Ex 1	1906		Free	Free	Free
	1948			Free(GATT)	

Horses, in menageries

Ex 701	1906		Free	Free	Free
--------	------	--	------	------	------

Horses, n.o.p.

4	1906 ^{a/}	each	\$10.00	\$12.50	\$12.50
	1930 ^{b/}	"	\$10.00	\$12.50	\$25.00
	1946	"	\$10.00	\$12.50	\$25.00

^{a/} Over one year old, valued at \$50.00 or less per head.

^{b/} Over one year old, valued at \$100.00 or less per head.

Horsemeat, unfit for human consumption, for feeding fur-bearing animals

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
Ex 9c	1936	Free	Free	Free
	1955	Free	Free	Free

Horse hair, not further manufactured than simply cleaned and dipped or dyed

Ex 643	1906	Free	Free	Free
Ex 549a	1928	Free	Free	Free
	1936		Free(Poland)	
Ex 549b(2)	1950	Free	Free	Free

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General
<u>Cattle, for improvement of stock</u>						
	Ex 1	1906 1948		Free	Free Free(GATT)	Free
<u>Cattle, in menageries</u>						
	Ex 701	1906		Free	Free	Free
<u>Cattle, n.o.p.</u>						
	Ex 5	1906 1930		15% Free	22½% 22½%	25% 25%
				(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	5(a)	1930 1948 1950	lb. " "	Free Free	2¢ 1½¢ (GATT) 1½¢	3¢ 3¢
<u>Beef and veal, fresh</u>						
	Ex 7	1906 1925 1926 1930	lb. " " "	2¢ 1/2¢ (Aust.) 2¢ 2¢	2½¢ 2½¢ 2½¢	3¢ 3½¢ 3½¢
				(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	7(a)	1930 1931 1931 1932 1948 1950	lb. " " " " "	2¢ 4¢ 3¢ (Aust.) 3¢ (N. Z.) 3¢	2½¢ 6¢ 3¢ (GATT) 3¢	6¢ 8¢ 8¢

	: Tariff :	:	:	British	:	:
	: item :	Year	: Unit :	preferential	: MFN	: General

Edible offal of beef and veal

Ex 7	1906	lb.	2¢	2½¢	3¢
	1930	"	2¢	2½¢	3½¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
Ex 7(a)	1930	"	2¢	2½¢	6¢
	1931	"	4¢	6¢	8¢
	1931	"	3¢ (Aust.)		
	1932	"	3¢ (N.Z.)		
	1939	"		4¢ (U.S.)	
	1948	"		1½¢ not less than 7½% (GATT)	
7(b)	1950	"	1½¢ not less than 7½%	1½¢ not less than 7½%	8¢

Canned beef

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15% (Aust.)		
	1931		15%	30%	35%
	1932		15% (N.Z.)		
	1937		15%	30%	35%
	1937		Free (Aust. & N.Z.) a/		
8	1950		15%	30%	35%

a/ Reduced rates to Australia and New Zealand still in effect.

Salt beef in barrels

Ex 10	1906	lb.	1½¢	1¾¢	2¢
	1930	lb.	Free	1¾¢	2¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		

- continued

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Salt beef in barrels (continued)

Ex 10b	1930	lb.	Free	3¢	6¢
	1931	"	Free	3¢	6¢
	1932	"	Free (N.Z.)		
	1936			3¢ (U.S.)	
	1939	"		3¢ (U.S.)	
	1948	"		2¢ (GATT)	
	1951			Free (GATT)	

Extracts of meat and fluid beef, not medicated

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15% (Aust.)		
	1931		15%	30%	35%
	1932		15% (N.Z.)		
8. a	1937		10%	30%	35%
	1937		10%		
			(Aust. & N.Z.)		
	1948			30% (GATT)	
8g	1950		10%	30%	35%

Neat's foot oil

Ex 259	1906		15%	22½%	25%
	1936		15%	22½%	25%

Hogs, for the improvement of stock

Ex 1	1906		Free	Free	Free
	1948			Free (GATT)	

- continued

	: Tariff :	:	:	British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Live hogs

6	1906	lb.	1¢	1 $\frac{1}{4}$ ¢	1 $\frac{1}{2}$ ¢
	1930	"	Free	1 $\frac{1}{4}$ ¢	1 $\frac{1}{2}$ ¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
	1930	"	Free	1 $\frac{1}{4}$ ¢	2¢
	1931	"	Free	1 $\frac{1}{4}$ ¢	3¢
	1939	"		1¢ (U.S.)	
	1948	"		1¢ (GATT)	

Pork, fresh

Ex 7	1906	lb.	2¢	2½¢	3¢
	1925	"	½¢ (Aust.)		
	1926	"	2¢	2½¢	3½¢
	1930	"	2¢	2½¢	3½¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
Ex 7(c)	1930	"	2¢	2½¢	5¢
	1931	"	2¢	2½¢	5¢
	1932	"	2¢ (N. Z.)		
	1939	"		1¼¢ (U. S.)	
	1948	"		1¼¢ (GATT)	
7(d)	1950	"	1¼¢	1¼¢	5¢

Bacon, hams, shoulders and other pork, prepared or preserved, other than canned

Ex 10	1906	lb.	1½¢	1¾¢	2¢
	1930	"	Free	1¾¢	2¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
Ex 10(a)	1930	"	Free	1¾¢	3¼¢
10(a)	1931	"	Free	1¾¢	5¢
	1932	"	Free (N. Z.)		
	1939	"		1¾¢ (U. S.)	
	1948	"		1¾¢ (GATT)	

- continued

	: Tariff :	:	:	British	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Salt pork in barrels

Ex 10	1906	lb.	1½¢	1¾¢	2¢
	1930	"	Free	1¾¢	2¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
Ex 10(a)	1930	"	Free	1¾¢	3¼¢
Ex 10(a)	1931	"	Free	1¾¢	5¢ ⁴
	1932	"	Free (N.Z.)		
	1939	"		1¾¢ (U.S.)	
	1948	"		1¾¢ (GATT)	
	1951	"		Free (GATT)	

Canned pork

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15% (Aust.)		
	1931		15%	30%	35%
	1932		15% (N.Z.)		
	1937		15%	30%	35%
	1937		Free		
			(Aust. & N.Z.) a/		
8 a.	1950		15%	30%	35%
	1951			25% (GATT)	

a/ Reduced rates to Australia and New Zealand still in effect.

Canned hams

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15%	30%	35%
	1932		15% (N.Z.)		

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Canned hams (continued)

Ex 8	1936			Less 20% (Poland)		
	1937			15%	30%	35%
	1937			Free		
				(Aust. & N.Z.) a/		
	1948				22½% (GATT)	
8 b.	1950			15%	22½%	35%
	1950				20% (GATT)	

a/ Reduced rates to Australia and New Zealand still in effect.

Lard

Ex 13	1906	lb.	1½¢	1¾¢	2¢
	1925		Free (Aust.)		
	1932		Free (N.Z.) a/		
Ex 13	1950	"	1½¢	1¾¢	2¢

a/ Reduced rate to New Zealand still in effect.

Lard compound and similar substances

Ex 13	1906	lb.	1½¢	1¾¢	2¢
	1925		Free (Aust.)		
	1932		Free (N.Z.) a/		
Ex 13a	1950	"	1½¢	1¾¢	2¢
13a	1956		1½¢	1¾¢	2¢

a/ Reduced rate to New Zealand still in effect.

Lard oil

Ex 259	1906		15%	22½%	25%
	1936		15%	22½%	25%

Sheep and goats, for the improvement of stock

Ex 1	1906		Free	Free	Free
	1948			Free (GATT)	

- continued

	Tariff			British	
	item	Year	Unit	preferential	MFN General

Sheep, lambs and goats, n.o.p.

Ex 5	1906		15%	22½%	25%
	1930		Free	22½%	25%
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
5(b)	1930	head	Free	\$2.00	\$3.00
	1950	"	Free	\$2.00	\$3.00

Mutton and lamb

Ex 7	1906	1b.	2¢	2½¢	3¢
	1925	"	½¢ (Aust.)		
	1926	"	2¢	2½¢	3½¢
	1930	"	2¢	2½¢	3½¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
7(b)	1930	"	2¢	2½¢	6¢
	1931	"	4¢	6¢	8¢
	1931	"	3¢ (Aust.)		
	1932	"	3¢ (N.Z.)		
	1937	"	½¢		
			(Aust. & N.Z.) a/		
7(c)	1950	"	4¢	6¢	8¢

a/ Reduced rates to Australia and New Zealand still in effect.

Wool, not further prepared than combed, n.o.p.

Ex 554	1906		Free	Free	Free
or					
555 a/		1b.	2¢	2½¢	3¢
Ex 549	1928		Free	Free	Free
	1932	"	Free	10¢	15¢
	1932		Free (N.Z.)		
	1933	"	B.P. (S.A.)		
Ex 549	1948	"		10¢ (GATT)	
549	1950	"	Free	10¢	15¢

a/ Applied on certain varieties similar to those grown in Canada - item withdrawn in 1928.

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Wool, not further prepared than scoured, excluding karakul, for carpets

Ex 554	1906		Free	Free	Free
Ex 549	1928		Free	Free	Free
	1932	1b.	Free	10¢	15¢
	1933		B.P. (S.A.)		
	1948			Free (GATT)	
549 a.	1950	"	Free	Free	15¢
	1956		Free	Free	Free

Animals living, n.o.p.

Ex 5	1906		15%	22½%	25%
	1930		Free	22½%	25%
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		
Ex 5(a)	1930		Free	20%	25%
	1948			7½% (GATT)	
				excluding silver or black foxes	
5(c)	1950		Free	20%	25%
silver or black foxes					
5(d) n.o.p.	1950		Free	7½%	25%

Semen of horses, cattle, sheep, goats, asses, swine and dogs, purebred, for improvement of stock (previously classified under item 711 as for whole milk on p. 52).

786	1946		Free	Free	Free
-----	------	--	------	------	------

Meats, fresh, n.o.p.

7	1906	1b.	2¢	2½¢	3¢
	1925	"	½¢ (Aust.)		
	1926	"	2¢	2½¢	3½¢
	1930	"	2¢	2½¢	3½¢
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)		

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Meats, fresh, n.o.p. (continued)

7(c)	1930	lb.	2¢	2½¢	5¢
	1931	"	2¢	2½¢	5¢
	1932	"	2¢ (N.Z.)		
7(e)	1950	"	2¢	2½¢	5¢

Animal liver paste

Ex 8	1906		17½%	25%	27½%
	1923			20%	
				(France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15%	30%	35%
	1932		15% (N.Z.)		
	1937		15%	30%	35%
	1937		Free		
			(Aust. & N.Z.) a/		
	1948			20% (GATT)	
				10%	
				pate de foie gras	
				(GATT)	
8d	1950		15%	20%	35%
	1950			7½% (GATT)	

a/ Reduced rates to Australia and New Zealand still in effect.

Canned meats, n.o.p.

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate	
				(France, Belgium,	
				Netherlands	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15% (Aust.)		
	1931		15%	30%	35%
	1932		15%		
			(not more than		
			3¢ per lb. for		
			kidneys & tongues)		
			(N.Z.)		
	1937		15%	30%	35%
	1937		Free		
			(Aust. & N.Z.) a/		

a/ Reduced rates to Australia and New Zealand still in effect.

- continued

	Tariff		British			
	item	Year	Unit	preferential	MFN	General

Canned meats, n.o.p. (continued)

	1948			20% (GATT)	
	1950			20% (GATT)	
8 e.	1950	15%		20%	35%

Tripe and other animal offal, unfit for human consumption, for feeding fur-bearing animals

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
Ex 9c	1936	Free	Free	Free
	1955	Free	Free	Free

Rennet, raw or prepared

11	1906	Free	Free	Free
	1950		Free (GATT)	

Sausage skins or casings, not cleaned

12	1906	Free	Free	Free
	1932	Free (N.Z.)		
	1948		Free (GATT)	

Sausage skins or casings, cleaned

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
12a	1924	Free	15%	17½%
	1932	Free (N.Z.)		
	1933	Free (S.A.)		
	1948		15% (GATT)	

- continued

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Animal tankage

Ex 662	1906		Free	Free	Free
	1932		Free (N.Z.)		
	1948			Free (GATT)	

Animal stearine

Ex 13	1906	lb.	1½¢	1¾¢	2¢
	1925	"	Free (Aust.)		
	1932		Free (N.Z.) a/		
	1950	"	1½¢	1¾¢	2¢

a/ Reduced rate to New Zealand still in effect.

Tallow

14	1906		15%	17½%	20%
	1925		10% (Aust.)		
	1930		Free	17½%	20%
	1931		Free (Aust.)		
	1932		Free (N.Z.)		
	1948			17½% (GATT)	

Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only

Ex 280	1906		Free	Free	Free
	1932		Free (N.Z.)		
	1952		Free	Free	Free
280 (2)	1953		Free	Free	Free

Gelatine, edible

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			(Less 10% France)	

- continued

	Tariff		British		
	item	Year	Unit	preferential	MFN General

Gelatine, edible (continued)

232c	1931		17½%	25%	27½%
	1931		15%	25%	25%
	1931		12½% (Aust.)		
	1932		12½% (N.Z.)		
	1932		10%	35%	35%
	1932		5% (Aust.) a/		
	1932		10% (N.Z.)		
	1937		5% (N.Z.) a/		
	1948			25% (GATT)	
	1948			Free	
				(edible capsules	
				for mfg.) (GATT) b/	
	1951		7½% (GATT)	22½% (GATT)	

a/ Reduced rates to Australia and New Zealand still in effect.

b/ Reduced rate still in effect.

Gelatine, n.o.p.

Ex 232	1906		17½%	25%	27½%
	1923			Less 10% (France)	
	1925		12½% (Aust.)		
	1932		17½%+	25%+	25%+
		1b.	2¢	5¢	5¢
	1943		17½%+	25%+	25%+
		"	2¢	5¢	5¢
	1948			22½% (GATT)	
232a	1950		15%	22½%	25%+
		"			5¢

Hides and skins, raw, whether dry, salted, or pickled; and raw pelts

599	1906		Free	Free	Free
	1932		Free	10%	15%
	1932		Free	Free	Free
	1932		Free (N.Z.)		
	1933		B.P. (S.A.)		
	1936			Free	
				cattle	
				(Poland)	
	1948			Free (GATT)	

- continued

	:	Tariff	:		:	British	:		:
	:	item	:	Year	:	Unit	:	preferential	:
								MFN	:
									General

Fur tails, raw

600	1906	Free	Free	Free
	1950		Free(GATT)	

Fur skins of all kinds, not dressed

601	1906	Free	Free	Free
	1932	Free(N.Z.)		
	1936		Free	
			(Poland)	
	1948		Free(GATT)	
	1950		Free(GATT)	
	1951		Free(GATT)	

DAIRY PRODUCTS

		Tariff		British			
	item	Year	Unit	preferential	MFN	General	
<u>Whole milk and cream</u>							
	Ex 711	1906		15%	17½%	20%	
		1910			Intermediate (France, Belgium, Netherlands)		
		1910		15%	17½%	17½%	
		1923			Less 10% (France)		
		1931		15%	25%	25%	
		1933			Less 10% (France)		
		1939			20% (U.S.)		
		1948			20% (GATT)		

Ice cream

	Ex 141	1906		22½%	32½%	35%	
		1910			Intermediate (France, Belgium, Netherlands)		
		1913		22½%	35%	35%	
		1914	lb.	½¢ + 22½%	½¢ + 35%	½¢ + 35%	
		1923			Less 10% (France)		
		1930	"	½¢ + 22½%	½¢ + 35%	½¢ + 35%	
		1933		B.P. (S.A.)			
		1937	"	½¢ + 15%	½¢ + 35%	½¢ + 35%	
		1939	"		½¢ + 30% (U.S.)		
		1948		15% (GATT)	25% (GATT)		
		1950	"	15%	25%	½¢ + 35%	
		1951		12½% (GATT)	22½% (GATT)		

Butter

	18	1906	lb.	3¢	4¢	4¢	
		1925	"	1¢ (Aust.)			
		1930	"	4¢	6¢	7¢	
				(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)			

- continued

	:	Tariff	:		:	British	:		:
	:	item	:	Year	:	Unit	:	preferential	:
								MFN	:
								General	

Butter (continued)

18	1930	lb.	8¢	12¢	14¢
	1931	"	5¢ (Aust.)		
	1932	"	5¢ (N. Z.)		
	1948	"		12¢ (GATT)	
	1950	"		12¢ (GATT)	

Cheese

17	1906	lb.	2¢	3¢	3¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
	1925	"	Free (Aust.)		
	1931	"	3¢	7¢	7¢
	1931	"	1¢ (Aust.) <u>a/</u>		
	1932	"	1¢ (N. Z.) <u>a/</u>		
	1935			Less 15% (France) <u>b/</u>	
	1948	"		3½¢ (GATT)	
	1950	"	3¢	3½¢	7¢
	1950	"		3½¢ (GATT)	
	1951	"		3¢ (GATT) <u>c/</u>	

a/ Reduced rates to Australia and New Zealand still in effect.

b/ Roquefort, Camembert, Pont-l'Eveque, Bleu d'Auvergne and Munster only.

c/ Cheddar only.

Condensed milk

Ex 43	1906	lb.	2¢	3¢	3¼¢
	1914	"	2½¢	3¾¢	3¾¢
	1932	"	2½¢ (N. Z.)		
	1948	"		3¾¢ (GATT)	
Ex 43 (1)	1950	"		3¢ (GATT)	

Evaporated milk

Ex 43	1906	lb.	2¢	3¢	3 1/4¢
	1914	"	2½¢	3¾¢	3¾¢
	1932	"	2½¢ (N. Z.)		
	1948	"		3¾¢ (GATT)	
Ex 43 (2)	1951	"		3¢ (GATT)	

- continued

	Tariff		British			
	item	Year	Unit	preferential	MFN	General

Dry whey, dried skim milk and dried buttermilk for animal or poultry feeds

Ex 43	1906	lb.	2¢	3¢	3 1/4¢
	1914	"	2 1/2¢	3 3/4¢	3 3/4¢
Ex 43a	1931	"	2 1/2¢	5¢	5¢
	1932	"	1¢ (N.Z.)		
	1937	"	1¢ (Aust.)		
43b	1942		Free	Free	Free
(dried whey)			(War Measures Act	- to Dec. 1, 1947)	
Ex 43a(1)	1951	"		3 1/2¢ (GATT)	

Powdered milk, n.o.p.

Ex 43	1906	lb.	2¢	3¢	3 1/4¢
	1914	"	2 1/2¢	3 3/4¢	3 3/4¢
Ex 43a	1931	"	2 1/2¢	5¢	5¢
	1932	"	1¢ (N.Z.)		
	1937	"	1¢ (Aust.)		
	1948	"		5¢ (GATT)	
Ex 43a(2)	1951	"		4¢ (GATT)	

Condensed coffee with milk

44	1906		20%	27 1/2%	30%
	1914		25%	35%	35%

Milk foods, n.o.p.

Ex 45	1906		17 1/2%	22 1/2%	25%
	1914		20%	27 1/2%	27 1/2%
	1939			25% (U.S.)	
45	1948			20% (GATT)	
	1950		20%	20%	27 1/2%
	1951			17 1/2% (GATT)	

Casein

Ex 232	1906		17 1/2%	25%	27 1/2%
	1923			Less 10% (France)	
	1925		12 1/2% (Aust.)		

- continued

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential :	: MFN : General

Casein (continued)

Ex 232	1930	1b.	2¢ + 17½%	2½¢ + 25%	3¢ + 27½%
	1932		12½% (N.Z.) a/		
Ex 232d	1932	"	2¢ + 17½%	2½¢ + 25%	3¢ + 27½%
	1937		12½% (Aust.) a/		
232d	1937	"	2¢ + 17½%	2½¢ + 25%	3¢ + 27½%

a/ Reduced rates to Australia and N.Z. still in effect.

POULTRY AND EGGS

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Domestic fowls, pure-bred, for the improvement of stock

Ex 2	1906		Free	Free	Free
	1931		Free	Free	Free

Canned poultry

Ex 8	1906		17½%	25%	27½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			20% (France)	
	1925		15% (Aust.)		
	1930		15%	25%	27½%
	1931		15%	30%	35%
	1931		15% (Aust.)		
	1932		15% (N.Z.)		
	1937		15%	30%	35%
	1937		Free (Aust. & N.Z.) a/		
	1948			20% (GATT)	
	1950			20% (GATT)	
Ex 8f	1950		15%	20%	35%
	1951			15% (GATT)	

a/ Reduced rates to Australia and New Zealand still in effect.

Poultry, n.o.p. (includes live, dressed and eviscerated poultry)

Ex 9	1906		12½%	17½%	20%
	1939			15% (U.S.)	
	1948			15% (GATT)	
	1951			12½% (GATT)	

Baby chicks, n.o.p.

Ex 9	1906		12½%	17½%	20%
9d	1936	each	Free	4¢	5¢
	1948	"		2¢ (GATT)	

- continued

: Tariff : : : British : : : item : Year : Unit : preferential : MFN : General						
<u>Eggs in the shell</u>						
16	1906	dozen	2¢	2½¢	3¢	
	1925		Free(Aust.)			
	1930	"	2¢	2½¢	3¢	
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product)			
	1930	"	2¢	2½¢	10¢	
	1931	"	2¢	5¢	10¢	
	1931		Free			
			Jan.-Feb.			
			B.P.			
			rest of			
			year(Aust.)			
	1932		Free			
			Dec.-Feb.			
			B.P.			
			rest of			
			year(N.Z.) a/			
	1936	"	2¢	5¢	10¢	
			(equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian produce)			
	1937		Free			
			Dec.-Feb.			
			B.P. rest			
			of year			
			(Aust.) a/			
	1939	"		5¢ (U.S.)		
	1948	"		3½¢ (GATT)		
	1950	"	2¢	3½¢	10¢	

a/ Reduced rates to Australia and New Zealand still in effect.

Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared

Ex 711	1906	15%	17½%	20%
(whole)				
Ex 207	1906	5%	7½%	10%
(separated)				
Ex 141(with				
sugar)	1906	22½%	32½%	35%
Ex 711				
(whole)	1910	15%	17½%	17½%
Ex 141(with				
sugar)	1913	22½%	35%	35%

- continued

	:	Tariff	:	:	British	:	:
	:	item	:	Year	:	Unit	:
	:		:		:	preferential	:
	:		:		:	MFN	:
	:		:		:		:
	:		:		:	General	:

Eggs, whole egg yolk or egg albumen, frozen or otherwise prepared (continued)

Ex 141	1914		22½% +	35% +	35% +
		lb.	½¢	½¢	½¢
	1923			Less 10% (France)	
16a	1930		10%	25%	30%
			(equivalent duties to be applied to any country imposing a higher duty on Canadian product)		
	1930	lb.	5¢	10¢	11¢
	1931	"	5¢ (Aust.)		
	1932	"	5¢ (N.Z.)		
	1937	"	4¢ (Aust.)		

Eggs, egg yolk or egg albumen, dried, evaporated, desiccated or powdered

	1906-		As in table above.		
	1929				
16b	1930		10%	25%	30%
	1948			25% (GATT)	

Feathers, in their natural state

633	1906		10%	12½%	15%
	1910			Intermediate (France, Belgium, Netherlands)	
	1950		7½% (GATT)	10% (GATT)	

FRUITS - Other than berry fruits

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Apples, fresh

92	1906	barrel	25¢	35¢	40¢
	1916	"	60¢	90¢	90¢
93	1930	lb.	Free	15%	20%
					not less than 3/5¢
	1932		Free(N.Z.)		
	1933		Free		
			Apr.-June(S.A.)		
	1936			15%	
				max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)	
	1939	lb.		15%	
				max. advance 4/5¢ per lb. (U.S.)	
	1948	"		Free May 20-July 12 (GATT)	
				3/4¢ July 13 - May 19 (GATT)	
	1950				
	May 20-July 12		Free	Free	20%
	July 13-May 19 lb.		Free	3/4¢	20%
	1951				
	May 20-July 31			Free(GATT)	
	Aug. 1-May 19 "			3/8¢ (GATT)	

Apples canned

Ex 105	1906	lb.	1½¢	2¢	2 1/2¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
Ex 106(c)	1930	"	1¾¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931	"	1¢ (Aust.)		

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Apples, canned (Continued)

Ex 106(c)	1932	lb.	1¢ (N.Z.)			
	1937	"	Free (Aust.) a/			
	1939	"		3¢ (U.S.)		
	1948	"		1¢ (GATT)		
Ex 106(d)	1950	"	1¢	1¢		5¢
Ex 106(e)	1955	"	1¢	1¢		5¢

a/ Reduced rate to Australia still in effect.

Apples, dried

93	1906		17½%	22½%		25%
	1925		10% (Aust.)			
Ex 99b	1930		Free	22½%		25%
	1939			15% (U.S.)		
	1948			10% (GATT)		

Cider, not clarified or refined

148	1906	gallon	5¢	5¢		5¢
	1930	"	Free	5¢		5¢

Cider, clarified or refined

149	1906	gallon	10¢	10¢		10¢
	1930	"	Free	10¢		10¢

Pectin

Ex 711	1906		15%	17½%		20%
	1910			Intermediate (France, Belgium, Netherlands)		
	1910		15%	17½%		17½%
	1923			Less 10% (France)		
	1931		15%	25%		25%
	1933			Less 10% (France)		
	1939			20% (U.S.)		
	1946			20% (GATT)		

- continued

	: Tariff :	:	:	: British :	:	:
-----	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General :

Apricots, fresh

Ex 97	1906	100 lb.	35¢	45¢	50¢
	1925	"	25¢ (Aust.)		
92(a)	1930	1b.	Free	15%	20%
					not less than 1¢, June 15- August 15
	1931		Free Jan.-Feb. B.P. other months (Aust.)		
	1936			15% max. advance in duty not to ex- ceed 80% of low- est advance 1933- 35 (U.S.)	
	1939	"		10% Mar.-Dec. max. advance 1½¢ (U.S.)	
	1948	"		1¢-10 weeks 10% rest year (GATT)	
	1950	"	Free	1¢-10 weeks 10% rest year	1¢-10 weeks 10% rest year

Apricots, canned

Ex 105	1906	1b.	1½¢	2¢	2¼¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
Ex 106(a)	1930	"	1¾¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931	"	1¢ (Aust.)		
	1932	"	1¢ (N.Z.) a/		
	1933	"	1¢ (S.A.)		
	1936	"		4¢ (U.S.)	
	1937		Free (Aust. & S.A.) a/		
	1939	1b.		3¢ (U.S.)	
	1948	"		2¢ (GATT)	
Ex 106(b)	1950	"	2¢	2¢	5¢
	1955	"	2¢	2¢	5¢

a/ Reduced rates to New Zealand, Australia and South Africa still in effect.

- continued

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Apricots, dried

Ex 93	1906		17½%	22½%	25%
	1925		10%(Aust.)		
Ex 99b	1930		Free	22½%	25%
Ex 99g	1931		Free	22½%	25%
	1931		Free(Aust.)		
	1933		Free(S.A.)		
	1939			22½%(U.S.)	
	1948			15%(GATT)	

Bananas

Ex 90	1906		Free	Free	Free
90b	1926		Free	Free	Free
	1926		Free(B.W.I.)		
90c	1929	stem or bunch	Free	50¢	50¢
direct shipments					
or					
90d					
n.o.p.	1926	stem or bunch	50¢	50¢	50¢
98	1930	"	Free	50¢	50¢
direct shipments					
or 90a					
n.o.p.	1930	"	50¢	50¢	50¢
98	1939	"	Free	50¢	\$1.00
	1942		Free	Free	Free
			War Measures Act	expired Dec. 1, 1947	
	1948	"		50¢ (GATT)	
	1950	"		50¢ (GATT)	
	1951	100 lb.		50¢ (GATT)	
	1952	"	Free	50¢	\$1.00

Bananas, dried or evaporated

Ex 93	1906		17½%	22½%	25%
99a	1914	lb.	Free	½¢	½¢
99	1930	"	Free	½¢	½¢

Cherries, fresh

Ex 95	1906	lb.	1½¢	1¼¢	2¢
92(b)	1930	"	Free	15%	20% not less than 2¢

- continued

Tariff	Year	Unit	British preferential	MFN	General
--------	------	------	----------------------	-----	---------

Cherries, fresh (continued)

92(b)	1936			15% max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)	
	1939	lb.		10% max. advance 3¢ for 7 weeks (U.S.)	
	1948	"		2¢ - 7 weeks 10% rest year (GATT)	
92(b)	1950	lb.	Free	2¢ - 7 weeks 10% rest of year	2¢ - 7 weeks 10% rest of year

Cherries, canned

Ex 105	1906	lb.	1½¢	2¢	2¼¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
Ex 106 (c)	1930	"	1¾¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931	"	1¢ (Aust.)		
	1932	"	1¢ (N.Z.)		
	1936	"		4¢ (U.S.)	
	1937		Free (Aust.) a/		
	1939	"		3¢ (U.S.)	
	1948	"		1¢ (GATT)	
Ex 106 (d)	1950	"	1¢	1¢	5¢
Ex 106 (e)	1955	"	1¢	1¢	5¢

a/ Reduced rate to Australia still in effect.

Cherries, sulphured or in brine, not bottled

Ex 96	1906	17½%	22½%	25%
Ex 105b a/	1930	10%	17½%	30%
	1937	10%	17½%	30%
105d	1950	10%	17½%	30%

a/ In brine only.

- continued

	Tariff			British		
	item	Year	Unit	preferential:	MFN	General

Cherries, crystallized, glace, candied, drained or maraschino

Ex 141	1906			22½%	32½%	35%
	1910				Intermediate (France)	
	1913			22½%	35%	35%
	1914	lb.	½¢ +	22½%	½¢ + 35%	½¢ + 35%
105e	1930			22½%	35%	35%
	1933			B.P. (S.A.)	less 10% (France)	
	1937			20%	35%	35%
	1948				27½% (GATT)	
105g	1950			20%	27½%	35%
	1951				25% (GATT)	

Dates, dried and unpitted, in bulk

Ex 94	1906	100 lb.	40¢	55¢	62½¢
	1910	"		Intermediate (France, Belgium, Netherlands)	
	1910	"	40¢	55¢	55¢
	1923			Less 10% (France)	
99a	1930	lb.	Free	2/3¢	2/3¢
	1930	lb.	Free	2/3¢	2/3¢
99d	1931	"	Free	2/3¢	2/3¢
	1933	"		Less 10% (France)	
	1939	"		½¢ (U.S.)	
	1948	"		½¢ (GATT)	
	1951	"		½¢ (GATT)	

Dates, n.o.p.

Ex 94	1906	100 lb.	40¢	55¢	62½¢
	1910	"	40¢	55¢	55¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
Ex 99d	1930	lb.	1¢	1¾¢	2½¢
99e	1931	"	1¢	1¾¢	2½¢
	1933			Less 10% (France)	
	1934	"	1¢	1¾¢	2½¢

- continued

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential:	: MFN : General

Dates, n.o.p. (continued)

99e(1) 1950	lb.	Free	Free	1¢
packages not less than 10 lb.				
99e(2) 1950	"	1¢	1½¢	2½¢
n.o.p.				
99e(1) 1951			Free (GATT)	
99e(2) 1951			1½¢ (GATT)	
			½¢ (unpitted packages 2 lb. or less) (GATT)	

Figs, dried

Ex 94	1906	100 lb.	40¢	55¢	62½¢
	1910	"		Intermediate (France, Belgium, Netherlands)	
	1910	"	40¢	55¢	55¢
	1923			Less 10% (France)	
Ex 99a	1930	lb.	Free	2/3¢	2/3¢
	1930	"	Free	2/3¢	2/3¢
99f	1931	"	Free	2/3¢	2/3¢
	1933			Less 10% (France)	
	1939	"		½¢ (U.S.)	
	1948	"		½¢ (GATT)	
	1950	"		½¢ (GATT)	
	1951	"		1/3¢ (GATT)	

Grapefruit, fresh

Ex 101	1906		Free	Free	Free
	1913		Free	Free	Free
101a	1921	100 lb.	50¢	\$1.00	\$1.00
	1921	"	50¢ (B.W.I.)		
101a	1925	"	50¢	\$1.00	\$1.00
or			or	or	or
101aa	1925	"	Free	50¢	\$1.00
imported direct by ship					
101a	1926	"	50¢ (B.W.I.)		

- continued

	: Tariff :	:	:	British :	:	:
	: item :	Year :	Unit :	preferential:	MFN	: General

Grapefruit (continued)

100a	1930	lb.	1/2¢	1¢	1¢
or			or	or	or
100	1930	"	Free	1/2¢	1¢
imported					
direct by ship					
100	1933		Free (S.R.)		
			Free		
			(May 1-Dec.31)		
			(S.A.)		
100a	1936	"		1/2¢ (U.S.)	
	1939	"		1/2¢ (U.S.)	
100, 100a	1948			Free (GATT)	
100	1950	"	Free	Free	1¢
(100a struck out)					

Grapefruit rinds, fresh, frozen, dried, sulphured or in brine

Ex 711	1906	15%	17½%	20%
	1910		Intermediate	
			(France, Belgium,	
			Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10%	
			(France)	
	1931	15%	25%	25%
	1933		Less 10%	
			(France)	
Ex 105a				
sulphured				
or in brine	1937	Free	Free	Free
Ex 105a	1943	Free	Free	Free
	1950		Free (GATT)	
	1951		Free (GATT)	

Grapefruit, sliced or in the form of pulp, with or without preservatives

Ex 96	1906	17½%	22½%	25%
Ex 105c	1930	20%	32½%	35%
Ex 105g	1944	Free	20%	35%
	1950	Free (GATT)	5% (GATT) a/	
Ex 105h	1950	Free	20%	35%

a/ Reduced rate still in effect.

- continued

Tariff	Year	Unit	British preferential	MFN	General
--------	------	------	----------------------	-----	---------

Grapefruit juice

Ex 152	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands, Italy)	
	1913		15%	20%	20%
	1914		17½%	22½%	22½%
Ex 152	1932		15%	25%	25%
152d	1935		Free(B.W.I.)		
Ex 152	1939			15%(U.S.)	
	1948			15%(GATT)	
152(f)	1950		Free	15%	25%
	1951			10%(GATT)	

Grapes, fresh

100	1906	lb.	1½¢	1¾¢	2¢
94	1930	"	Free	1½¢	2¢
	1931		Free		
			Feb.-June B.P.		
			rest of year		
			(Aust.)		
	1933		Free		
			Feb. - June		
			(S.A.)		
	1936	"		1½¢	
				max.advance	
				in duty not	
				to exceed 80%	
				of lowest	
				advance 1933-	
				35 (U.S.)	
	1939	"		1¢	
				July - Jan.	
				no advance in	
				duty (U.S.)	
				Free(GATT)	
94(a)	1948				
vitis vinifera					
94(b)		"		1¢	
vitis labrusca				15 weeks	
				10%	
				rest of year	
				(GATT)	
94(a)	1950	"	Free	Free	2¢
94(b)	1950	"	Free	1¢	1¢
				15 weeks	15 weeks
				10%	10%
				rest of year	rest of year

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Grape juice in containers of more than 1 gallon

Ex 152	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands, Italy)	
	1913		15%	20%	20%
	1914		17½%	22½%	22½%
152c	1930	gallon	20¢	25¢	25¢
			Testing not more than 1.074 sp. gravity at 60°F and in addition for each 0.01 in sp. gravity above 1.074		
		"	3¢	3¢	3¢
	1933		B.P. (S.A.)		
153a	1950	"	20¢ + 3¢	25¢ + 3¢	25¢ + 3¢
	1951	"	15¢ + 3¢ (GATT)	20¢ + 3¢ (GATT)	

Grape sugar

Ex 139	1906	100 lb.	40¢	55¢	62½¢
	1930	"	40¢	55¢	62½¢
	1931	1b.	¾¢	1½¢	1½¢
	1933		B.P. (S.A.)		
	1948	"		1½¢ (GATT)	

Raisins

Ex 99	1906	1b.	½¢	2/3¢	1¢
	1910	"		Intermediate (France, Belgium, Netherlands)	
	1910	"	½¢	2/3¢	2/3¢
	1923			Less 10% (France)	
Ex 99b	1923	"	½¢	2/3¢	2/3¢
Ex 99c	1925	"	Free	3¢	3¢
	1925		Free (Aust.)		
	1931	"	Free	4¢	4¢
	1931	"	Free (Aust.)		
	1933	"	Free	4¢	4¢
	1933		Free (S.A.)		
	1934	"	Free	4¢	4¢

- continued

	: Tariff :	:	:	British :	:	:
	: item :	: Year :	: Unit :	: preferential:	: MFN :	: General

Raisins (continued)

1935	lb.	Free	4¢	4¢
1936	"	Free	4¢	4¢
1948	"		3¢ (GATT)	
1950	"	Free	3¢	4¢
1950	"		3¢ (GATT)	

Currants, dried

Ex 99	1906	lb.	½¢	2/3¢	1¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1910	"	½¢	2/3¢	2/3¢
	1923			Less 10% (France)	
Ex 99b	1923	"	½¢	2/3¢	2/3¢
Ex 99c	1925	"	Free	3¢	3¢
	1925		Free (Aust.)		
	1931	"	Free	4¢	4¢
	1931		Free (Aust.)		
	1933	"	Free	4¢	4¢
	1933		Free (S.A.)		
	1934	"	Free	4¢	4¢
	1935	"	Free	4¢	4¢
	1936	"	Free	4¢	4¢
	1948	"		4¢ (GATT)	
	1950	"		4¢ (GATT)	
99h	1950	"	Free	4¢	4¢

Lemons, fresh

Ex 101	1906	Free	Free	Free
	1913	Free	Free	Free
	1921	Free	Free	Free
101a	1931	Free	Free	Free
	1933	Free (S.R.)		
	1936		Free (U.S.)	
	1939		Free (U.S.)	
	1948		Free (GATT)	
	1950		Free (GATT)	
	1951		Free (GATT)	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Lemon juice

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1931	Free (Aust.) a/		
	1932	15%	25%	25%
	1932	Free (N.Z.) a/		
	1933	Free (S.A.) a/		
	1948		10% (GATT)	
152(c)	1950	10%	10%	25%

a/ Reduced rates to Australia, New Zealand and South Africa still in effect.

Lemon rinds, fresh, frozen, dried, sulphured or in brine

Ex 91	1906 a/	Free	Free	Free
or		or	or	or
Ex 711		15%	17½%	20%
	1910		Intermediate (France)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
Ex 105a	1930 a/	Free	Free	Free
	1933	B.P. (S.A.)		
	1937	Free	Free	Free
	1943	Free	Free	Free
	1950		Free (GATT)	
	1951		Free (GATT)	

a/ In brine only.

Lemons, sliced or in the form of pulp, with or without preservatives

Ex 96	1906	17½%	22½%	25%
Ex 105c	1930	20%	32½%	35%
	1950	Free (GATT)	5% (GATT) a/	
Ex 105h	1950	Free	20%	35%

a/ Reduced rate still in effect.

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Limes, fresh

Ex 101	1906		Free	Free	Free
101a	1913		Free	10%	10%
101b	1921		Free	15%	15%
	1926		Free(B.W.I.)		
102	1930		Free	15%	15%
	1933		Free(S.R.)		

Lime juice, raw and concentrated, not refined

Ex 153	1906		Free	Free	Free
153	1913	gallon	Free	5¢	5¢
	1921	"	Free	15¢	15¢
	1926		Free(B.W.I.)		

Cantaloupes and muskmelons

Ex 98	1906	each	2¢	2½¢	3¢
95	1930	lb.	Free	15%	20%
					not less than 1½¢ July 20-Oct. 31
	1933		Free(S.A.)		
	1936			15%	
				max. advance in duty not to exceed 80% of lowest ad- vance 1933-35 (U.S.)	
	1939	"		10%	
				max. advance 1½¢-8 weeks (U.S.)	
	1948	"		1½¢-8 weeks 10% rest year	
	1950	"	Free	1½¢-8 weeks 10% rest year	1½¢-8 weeks 10% rest year

Melons, n.o.p.

98	1906	each	2¢	2½¢	3¢
95a	1930	"	Free	2½¢	3¢
	1936	"		2½¢(U.S.)	
	1939	"		2¢(U.S.)	
	1948	"		2¢(GATT)	
	1955	"	Free	Free(GATT)	3¢

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Olives, ripe, in brine

Ex 89a/	1906		20%	27½%	30%
Ex 105b a/	1930		10%	17½%	30%
	1936			10%(U.S.)	
	1937		10%	17½%	30%
	1939			10%(U.S.)	
	1948			10%(GATT)	
	1950			Free(GATT)	
105b	1950		Free	Free	30%

a/ Not bottled.

Olives, sulphured or in brine, not bottled

Ex 89	1906		20%	27½%	30%
Ex 105b	1930		10%	17½%	30%
	1937		10%	17½%	30%
105c	1950		10%	17½%	30%
	1952		Free	Free	30%
	1953		Free	Free	30%
			on and after July 1, 1954		
			10%	17½%	30%
	1954			Free(Spain)	

Oranges, fresh

Ex 101	1906		Free	Free	Free
	1913		Free	Free	Free
	1921		Free	Free	Free
	1931	cu.ft.	Free	35¢	35¢
	1931		Free		
			May - Oct..		
			B.P.		
			rest year(Aust.)		
101b	1933			Free	
				Jan.-April	
				(Palestine)	
101	1933	cu.ft.	Free	35¢	35¢
	1933		Free		
			May-Dec.		
			(S.A. & S.R.)		
	1936			Free	
				Jan.-Apr.(U.S.)	
	1939			Free	
				Jan.-July	
				35¢	
				rest year(U.S.) a/	
	1948			Free(GATT)	

a/ 35¢ duty suspended in December 1-December 31, 1942 and in years 1943-46 (War Measure Act).

- continued

:	Tariff :	:	:	British :	:	:
:	item :	Year :	Unit :	preferential:	MFN	General

Orange rinds, fresh, frozen dried, sulphured or in brine

Ex 91	1906	Free	Free	Free
or		or	or	or
Ex 711		15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
Ex 105a	1930	Free	Free	Free
	1933	B.P. (S.A.)		
	1937	Free	Free	Free
	1943	Free	Free	Free
	1950		Free (GATT)	
	1951		Free (GATT)	

Oranges, sliced or in the form of pulp, with or without preservatives

Ex 96	1906	17½%	22½%	25%
Ex 105c	1930	20%	32½%	35%
105f	1943	Free	20%	35%
bitter oranges only				
105f	1944	Free	20%	35%
for marmalade				
	1950	Free (GATT)	5% (GATT) a/	
105h	1950	Free	20%	35%

a/ Reduced rate still in effect

Orange juice

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1931	Free (Aust.)		
	1932	15%	25%	25%
	1933	Free (S.A.)		
152b	1933	Free (B.W.I.)		
	1942	Free (B.W.I.)		
Ex 152	1948		10% (GATT)	
152(b)	1950	Free	10%	25%

- continued

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential:	: MFN : General

Blended orange and grapefruit juice

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1932	15%	25%	25%
	1939		15% (U.S.)	
152b	1942	Free (B.W.I.)		
	1948		10% (GATT)	
152(g)	1950	Free	10%	25%

Passionfruit

Ex 96	1906	17½%	22½%	25%
	1930	Free	15%	20%
95b	1931	Free	15%	20%
	1931	Free (Aust.)		
	1932	Free (N.Z.)		

Passionfruit juice

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1931	Free (Aust.) a/		
	1932	15%	25%	25%
	1932	Free (N.Z.) a/		
	1933	Free (S.A.) a/		
	1948		10% (GATT)	
152d	1950	10%	10%	25%

a/ Reduced rates to Australia, New Zealand and South Africa still in effect.

- continued

	: Tariff :	:	:	British :	:	:
	: item :	Year :	Unit :	preferential :	MFN :	General :
<u>Peaches, fresh</u>						
	102	1906	100 lb.	67¢	90¢	\$1.00
	92(d)	1930		Free	15%	20% not
			lb.			less than
						1 1/4¢ July 20-
						Oct. 1
		1933		Free		
				Dec.-Apr. (S.A.)		
		1936			15%	
					max. advance	
					in duty not	
					to exceed 80%	
					of the lowest	
					advance 1933-	
					35 (U.S.)	
		1939			10%	
					May-Nov.	
					max. advance	
			lb.		1 2/5¢, 9	
					weeks (U.S.)	
		1948	"		1 1/2¢, 9 weeks	
					10% rest of	
					year (GATT)	
		1950	"	Free	1 1/2¢, 9 weeks	1 1/2¢, 9 weeks
					10% rest year	10% rest of
						year
<u>Peaches, canned</u>						
	Ex 105	1906	lb.	1 1/2¢	2¢	2 1/4¢
		1910			Intermediate	
					(France, Belgium,	
					Netherlands)	
		1914	"	1 3/4¢	2 1/2¢	2 1/2¢
		1923	"		2¢	
					(France)	
		1925	"	1/2¢		
				(Aust.)		
	Ex 106(a)	1930	"	1 3/4¢	2 1/2¢	2 3/4¢
		1931	"	2¢	4¢	5¢
		1931	"	1¢ (Aust.)		
		1932	"	1¢ (N.Z.) a/		
		1936	"	4¢ (U.S.)		
		1937	"	1/2¢ (Aust.)		
		1939	"		3 1/2¢ (U.S.)	
		1948	"		2 1/2¢ (GATT)	
	106(a)	1950	"	2¢	2 1/2¢	5¢
		1955		1 1/2¢	2¢ (GATT)	5¢
		1955		Free (Aust.)		

a/ Reduced rates still in effect to New Zealand.

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Peaches, dried

Ex 93	1906		17½%	22½%	25%
	1925		10%(Aust.)		
Ex 99b	1930		Free	22½%	25%
Ex 99g	1931		Free	22½%	25%
	1931		Free(Aust.)		
	1933		Free(S.A.)		
	1939			22½%(U.S.)	
	1948			15%(GATT)	

Pears, fresh

Ex 97	1906	100 lb.	35¢	45¢	50¢
	1925	"	25¢(Aust.)		
92(e)	1930	1b.	Free	15%	20% not less than ¼¢, Aug.1-Dec.31
	1931		Free Feb-Apr. B.P. rest of year (Aust.)		
	1932		Free Feb.-May B.P. rest year (N.Z.)		
	1933		Free Feb.-Apr. (S.A.)		
	1936			15% max. advance not to exceed 80% of lowest advance 1933-35 (U.S.)	
	1939			10% May-Jan. max. advance	
		1b.		1¢, 15 weeks (U.S.)	
	1948	"		1¢, 15 weeks 10% rest of year (GATT)	
	1950	"	Free	1¢, 15 weeks 10% rest of year	1¢ 15 weeks 10% rest of year

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General
<u>Pears, canned</u>						
	Ex 105	1906	lb.	1½¢	2¢	2¼¢
		1910			Intermediate (France, Belgium, Netherlands)	
		1914	"	1¾¢	2½¢	2½¢
		1923	"		2¢ (France)	
		1925	"	½¢ (Aust.)		
	Ex 106(a)	1930	"	1¾¢	2½¢	2¾¢
		1931	"	2¢	4¢	5¢
		1931	"	1¢ (Aust.)		
		1932	"	1¢ (N.Z.) a/		
		1936	"		4¢ (U.S.)	
		1937	"	Free (Aust.) a/		
		1939	"		3¢ (U.S.)	
		1948	"		2¢ (GATT)	
	Ex 106(b)	1950	"	2¢	2¢	5¢
		1955	"	2¢	2¢	5¢

a/ Reduced rates still in effect to Australia and New Zealand.

Pears, dried

Ex 93	1906	17½%	22½%	25%
	1925	10% (Aust.)		
Ex 99b	1930	Free	22½%	25%
Ex 99g	1931	Free	22½%	25%
	1931	Free (Aust.)		
	1933	Free (S.A.)		
	1939		22½% (U.S.)	
	1948		15% (GATT)	

Plums and prunes, fresh

97a	1906a/	bushel	20¢	20¢	30¢
92(f)	1930	lb.	Free	15%	20% not less than ¾¢ July 15- Oct. 31
	1933		Free Dec.-Apr. (S.A.)		

a/ Plums only.

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Plums and prunes, fresh (continued)

1936			15%		
			max. advance		
			in duty not		
			to exceed		
			80% of lowest		
			advance 1933-		
			35 (U.S.)		
1939			10%		
			May-Nov. max.		
			advance		
	1b.		1¢, 10 weeks		
			plums; 1¢, 8		
			weeks prunes		
			(U.S.)		
1948	"		1¢, 10 weeks		
			10% rest of		
			year (GATT)		
1950	"	Free	1¢, 10 weeks	1¢, 10 weeks	
			10% rest of	10% rest of	
			year	year	

Plumes and prunes, canned

Ex 105	1906	1b.	1½¢	2¢	2¼¢
	1910			Intermediate	
				(France, Belgium,	
				Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
Ex 106(c)	1930	"	1¾¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931	"	1¢ (Aust.)		
	1932	"	1¢ (N.Z.)		
	1933		1¢ plums (S.A.)		
	1936			4¢ (U.S.)	
	1937		Free (Aust.) a/		
	1939	"		3¢ (U.S.)	
	1948	"		1¢ (GATT)	
Ex 106(d)	1950	"	1¢	1¢	5¢
Ex 106(e)	1955	"	1¢	1¢	5¢

a/ Reduced rate to Australia still in effect.

- continued

	Tariff			British	
	item	Year	Unit	preferential	MFN : General

Plums or prunes, dried, unpitted

Ex 99	1906	lb.	½¢	2/3¢	1¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1910	"	½¢	2/3¢	2/3¢
	1923	"	½¢	2/3¢	2/3¢
	1925	"	10%(Aust.)	Less 10% (France)	
Ex 99a	1930	"	Free	2/3¢	2/3¢
	1930	"	Free	2/3¢	2/3¢
99a	1931		Free	1¢	1¢
	1931		Free(Aust.) a/		
	1933		Free(S.A.)		
	1939	"		1¢(U.S.)	
	1948			Free(GATT)	

a/ Prunes only.

Pineapples, canned

Ex 105	1906	lb.	1½¢	2¢	2½¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢(France)	
	1925	"	½¢(Aust.)		
	1926	"	½¢	2½¢	2½¢
	1927	"	½¢(B.W.I.) a/		
106(b)	1930	"	½¢	2½¢	2¾¢
	1931	"	1¢(Aust.)		
	1931	"	3¢	4¢	5¢
	1932	"	1¢	4¢	5¢
	1933	"	1¢(S.A.)		
	1936		Free(Aust.) a/		
	1936		Free(S.A.) a/		
	1936	"		4¢(U.S.)	
	1939	"		3¢(U.S.)	
	1948	"		2¢(GATT)	
106(c)	1950	"	1¢	2¢	5¢
	1955	"	1¢	2¢	5¢

a/ Reduced rates to British West Indies, Australia and South Africa still in effect

- continued

	Tariff		British			
	item	Year	Unit	preferential	MFN	General

Pineapple juice

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1932	15%	25%	25%
	1937	Free (Aust.) a/		
	1939		15% (U.S.)	
	1948		10% (GATT)	
152(e)	1950	10%	10%	25%

a/ Reduced rate to Australia still in effect.

Plantains, pineapples, pomegranates, guavas and mangoes

Ex 90	1906	Free	Free	Free
	1926	Free	Free	Free
97	1930	Free	Free	Free
	1948		Free (GATT)	
	1950		Free (pineapples) (GATT)	

Quinces and nectarines

Ex 97	1906	100 lb.	35¢	45¢	50¢
	1925	"	25¢ (Aust.)		
92(i)	1930		Free	15%	20% not less than 1¢
	1931	1b.	Free Mar.-May B.P. rest of year (Aust.)		
	1933		Free Feb.-May (S.A.)		
	1936			15% (U.S.)	
	1939			10% June- Feb. (U.S.)	
	1948			10% (GATT)	
92(j)	1950		Free	10%	20%

- continued

: Tariff :	:	:	: British :	:	:
: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Nectarines, dried

Ex 93	1906		17½%	22½%	25%
	1925		10% (Aust.)		
Ex 99b	1930		Free	22½%	25%
Ex 99g	1931		Free	22½%	25%
	1931		Free (Aust.)		
	1933		Free (S.A.)		
	1939			22½% (U.S.)	
	1948			15% (GATT)	

Fruits, fresh, n.o.p.

Ex 96	1906		17½%	22½%	25%
96	1930		Free	15%	20%
	1936			15%	
				avocados	
				free (U.S.)	
	1939			10%	
				avocados	
				free (U.S.)	
	1948			Free (GATT)	

Fruits, dried, n.o.p.

Ex 93	1906		17½%	22½%	25%
	1925		10% (Aust.)		
99b	1930		Free	22½%	25%
	1939			15% (U.S.)	
	1948			10% (GATT)	

Fruit pulp, with sugar or not, n.o.p. and fruits, crushed

Ex 96	1906		17½%	22½%	25%
Ex 105	1930	lb.	1½¢	2½¢	3¢
	1932	"	Free		
			(passionfruit pulp)		
			(N.Z.) a/		
	1933	"	B.P. Free		
			(passionfruit pulp)		
			(S.A.) a/		

- continued

	: Tariff :	:	:	British	:	:
	: item :	Year :	Unit :	preferential :	MFN :	General

Fruit pulp, with sugar or not, n.o.p. and fruits, crushed (continued)

Ex 105	1937		Free (passionfruit pulp) (Aust.) a/		
	1948	lb.		2¢ (GATT)	
105	1950	"	1½¢	2¢	3¢

a/ Reduced rates to New Zealand, South Africa and Australia still in effect.

Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.

Ex 96	1906		17½%	22½%	25%
105c	1930		20%	32½%	35%
	1948			25% (GATT)	
105e	1950		20%	25%	35%

Jellies, jams, marmalades, preserves, fruit butters and condensed mincemeats

106	1906	lb.	2¼¢	3¢	3¼¢
	1914	"	2¼¢	3¼¢	3¼¢
105d	1930	"	2¼¢	3¼¢	3¼¢
	1931	"	2¼¢	3¼¢	5¢
	1933		B.P. (S.A.)		
	1937	"	2¢	3¼¢	5¢
	1948	"	1½¢ (GATT)	3¼¢ (GATT)	
105f	1950	"	1½¢	3¼¢	5¢
	1951		1¼¢ (GATT)	3¢ (GATT)	

Fruits and peels, crystallized, glace, candied or drained (including fruits of creme de menthe, maraschino or other flavor)

Ex 141	1906		22½%	32½%	35%
	1910			Intermediate (France, Belgium, Netherlands)	
	1913		22½%	35%	35%
	1914	lb.	½¢ + 22½%	½¢ + 35%	½¢ + 35%
	1923			Less 10% (France)	
	1925	"	½¢ (Aust.) a/		
105e	1930		22½%	35%	35%
	1933		B.P. (S.A.)	Less 10% (France)	

a/ Fruits of creme de menthe, maraschino or other flavors.

Tariff	Year	Unit	British preferential	MFN	General
--------	------	------	----------------------	-----	---------

Fruits and peels, crystallized, glace, candied or drained (including fruits of creme de menthe, maraschino or other flavor) (continued)

105e	1937		20%	35%	35%
	1948			27½% (GATT)	
105g	1950		20%	27½%	35%
	1951			25% (GATT)	

Fruit pulp, other than grape pulp, not sweetened, in air tight cans or packages

Ex 105	1906	1b.	1½¢	2¢	2¼¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
	1930	"	1½¢	2½¢	3¢
104a	1931	1b.	1½¢	2½¢	3¢
	1931		Free (Aust.) a/		
	1932		Free (N.Z.) a/		
	1933		Free (S.A.) a/		
	1948	"		1½¢ (GATT)	

a/ Reduced rates to Australia, New Zealand and South Africa still in effect.

Fruits, frozen

Ex 96	1906		17½%	22½%	25%
Ex 105	1930	1b.	1½¢	2½¢	3¢
	1933	"	B.P. (S.A.) a/		
	1948	"		2¢ (GATT)	
105i	1950	"	1½¢	2¢	3¢

a/ Reduced rate to South Africa still in effect.

Mixed fruits, canned, containing peaches, pears or apricots

Ex 105	1906	1b.	1½¢	2¢	2¼¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923			2¢ (France)	
	1925	"	½¢ (Aust.)		

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Mixed fruits, canned, containing peaches, pears or apricots (continued)

Ex 106(c)	1930	lb.	1¼¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931		1¢ (Aust.)		
	1932		1¢ (N.Z.) a/		
	1936	"		4¢ (U.S.)	
	1937		Free (Aust.)		
	1939	"		3¢ (U.S.)	
	1948	"		1¢ (GATT)	
Ex 106(d)	1950	"	1¢	1¢	5¢
106(d)	1955	"	2¢ (GATT)	2¢ (GATT)	5¢
	1955	"	1¢ (Aust.)		

Note: Mixed fruit in cans was classified as canned peaches from February 1953 to October 1954.

a/ Reduced rate to New Zealand still in effect.

Fruits, canned, n.o.p.

105	1906	lb.	1½¢	2¢	2¼¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1914	"	1¾¢	2½¢	2½¢
	1923	"		2¢ (France)	
	1925	"	½¢ (Aust.)		
106(c)	1930	"	1¾¢	2½¢	2¾¢
	1931	"	2¢	4¢	5¢
	1931	"	1¢ (Aust.)		
	1932	"	1¢ (N.Z.)		
	1933	"	1¢ (S.A.) a/		
	1936	"		4¢ (U.S.)	
	1937	"	Free (Aust.) b/		
	1937		Free (S.A.) a/		
	1939	"		3¢ (U.S.)	
	1948	"		1¢ (GATT)	
106d	1950	"	1¢	1¢	5¢
	1955	"	1¢	1¢	5¢

a/ Cape gooseberries, plums, figs, quinces, guavas, paw-paws - - rate still in effect.

b/ Reduced rate to Australia still in effect.

Fruits juices, n.o.p.

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	

- continued

	Tariff		British		
	item	Year	Unit	preferential	MFN General

Fruit juices, n.o.p. (continued)

Ex 152	1913	15%	20%	20%
	1914	17½%	22½%	22½%
Ex 152	1932	15%	25%	25%
	1939		15% (U.S.)	
	1948		10% (GATT)	
152(h)	1950	10%	10%	25%

FFruit syrups, n.o.p.

Ex 152	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands, Italy)	
	1913	15%	20%	20%
	1914	17½%	22½%	22½%
	1932	15%	25%	25%
	1937	Free (Aust.) a/		
	1939		20% (U.S.)	
	1948		10% (GATT)	
152(i)	1950	10%	10%	25%

a/ Orange, lemon, passionfruit and pineapple. Reduced rates still in effect.

Papaine

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1913	15%	17½%	17½%
152a	1913	12½%	17½%	17½%
	1948	Free (GATT)	5% (GATT)	
153b	1950	Free	5%	17½%

Ginger, preserved

107	1906	20%	27½%	30%
	1914	25%	35%	35%

BERRY FRUITS

	: Tariff :	:	:	British :	:	:
	: item :	Year :	Unit :	preferential :	MFN :	General :
<u>Blackberries, fresh</u>						
	Ex 95	1906	lb.	1½¢	1¾¢	2¢
	Ex 90r	1915		Free	Free	Free
(wild berries)	Ex 92(h)	1930		Free	15%	20% not
			"			less than 2¢
		1936			15%	
					no advance	
					in duty (U.S.)	
		1939			10%(U.S.)	
		1948			10%(GATT)	
	Ex 92(i)	1950		Free	10%	20%

Black currants, fresh

	Ex 95	1906	lb.	1½¢	1¾¢	2¢
	Ex 92(h)	1930		Free	15%	20% not
			"			less than 2¢
		1936			15%	
					no advance	
					in duty (U.S.)	
		1939			10%(U.S.)	
		1948			10%(GATT)	
	Ex 92(i)	1950		Free	10%	20%

Blueberries, fresh

	Ex 90	1906		Free	Free	Free
(wild berries)	Ex 90a	1915		Free	Free	Free
	Ex 90	1926		Free	Free	Free
	Ex 92(h)	1930		Free	15%	20% not
			lb.			less than 2¢
		1936			15%	
					no advance	
					in duty (U.S.)	
		1939			10%(U.S.)	
		1948			10%(GATT)	
	Ex 92(i)	1950		Free	10%	20%

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Cranberries, fresh

Ex 96	1906		17½%	22½%	25%
Ex 90a	1915		Free	Free	Free
(wild berries)					
92(c)	1930		Free	15%	20% not
		lb.			less than 2½¢
	1936			15% not	
		"		less than 2¢	
				(U.S.)	
	1939			10% not	
				less than 1½¢	
				(U.S.)	
	1948	"		1¢ - 12 weeks	
				10% rest year	
				(GATT)	
	1950	"	Free	1¢ - 12 weeks	1¢ - 12
				10% rest year	weeks
					10% rest
					year

Gooseberries, fresh

Ex 95	1906	lb.	1½¢	1¼¢	2¢
Ex 92(h)	1930	"	Free	15%	20% not
					less than 2¢
	1936			15%	
				no advance	
				in duty (U.S.)	
	1939			10% (U.S.)	
	1948			10% (GATT)	
Ex 92(i)	1950		Free	10%	20%

Loganberries, fresh

Ex 96	1906	lb.	17½%	22½%	25%
Ex 92(g)	1930	"	Free	15%	20% not
					less than 3¢
					June 1-July 31
	1936			15%	
				max. advance	
				in duty not	
				to exceed 80%	
				of lowest ad-	
				vance 1933-35	
				(U.S.)	

- continued

	: Tariff :	:	:	: British	:	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN	:	: General
<u>Loganberries, fresh</u> (continued)							
		1939				10%	
			lb.			max. advance	
						2¢ for 6	
						weeks (U.S.)	
		1948	"			2¢ - 6 weeks	
						10% rest year	
Ex 92(h)		1950	"	Free		2¢ - 6 weeks	2¢-6 weeks
						10% rest of	10% rest of
						year	year

Raspberries, fresh

Ex 90	1906		Free	Free	Free
(wild berries)					
Ex 95	1906	lb.	1½¢	1¼¢	2¢
Ex 90	1926		Free	Free	Free
(wild berries)					
Ex 92(g)	1930	"	Free	15%	20% not
					less than 3¢
					June 1-July 31
	1936			15%	
				max. advance	
				in duty not	
				to exceed 80%	
				of lowest	
				advance 1933-	
				35 (U.S.)	
	1939			10%	
		"		max. advance	
				2¢ for 6	
				weeks (U.S.)	
	1948	"		2¢ - 6 weeks	
				10% rest of	
				year (GATT)	
Ex 92(h)	1950	"	Free	2¢ - 6 weeks	2¢-6 weeks
				10% rest of	10% rest of
				year	year

Red currants - see Black currants

- continued

		Tariff:		British		
item	Year	Unit	preferential	MFN	General	
<u>Strawberries, fresh</u>						
Ex 90	1906		Free	Free	Free	
(wild berries)						
Ex 95	1906	lb.	1½¢	1¼¢	2¢	
Ex 90a	1915		Free	Free	Free	
(wild berries)						
Ex 90	1926		Free	Free	Free	
(wild berries)						
Ex 92(g)	1930	"	Free	15%	20% not less than 3¢ June 1-July 31	
	1936			15% max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)		
	1939	"		10% max. advance 1 3/5¢ - 6 weeks (U.S.)		
	1948	"		1 3/5¢ - 6 weeks 10% rest of year (GATT)		
92(g)	1950	"	Free	1 3/5¢ - 6 weeks 10% rest of year	1 3/5¢ - 6 weeks 10% rest of year	

Berries, fresh, edible, n.o.p.

Ex 96	1906		17½%	22½%	25%	
90a	1915		Free	Free	Free	
(wild berries)						
92(h)	1930	lb.	Free	15%	20% not less than 2¢	
	1936			15%(U.S.)		
	1939			10%(U.S.)		
	1948			10%(GATT)		
92(i)	1950		Free	10%	20%	

NUTS

		Tariff		British		
	item	Year	Unit	preferential	MFN	General
<u>Peanuts, green, shelled or unshelled</u>						
	Ex 109	1906	lb.	1¾¢	2¢	3¢
		1910	"	1¾¢	2¢	2¢
		1910	"		Intermediate (France, Belgium, Netherlands)	
		1913	"	1¢	2¢	2¢
		1923			Less 10% (France)	
	109a	1930	"	Free	1¢	1¢
		1931	"	Free	1¢	1¢
		or		or	or	or
	109b	1931 a/	"	4¢	4¢	4¢
		1931		Free (Aust.)		
		1933		Free (S.A.)		
	109a	1948			Free (GATT)	
		1950	"	Free	Free	1¢
		1950			Free (GATT)	

a/ If Australia could supply demand item 109b would be substituted for item 109a.

Peanut shells or peanut shell meal for use in the manufacture of explosives

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
68a	1924		Free	Free	Free

Cocoanuts

Ex 110	1906	100	65¢	90¢	\$1.00
111	1906	"	30¢	45¢	50¢
(imported direct)					
110	1913	"	25¢	75¢	75¢
111	1913	"	Free	50¢	50¢
110	1921	"	50¢	\$1.00	\$1.00

- continued

: Tariff :	:	:	British	:	:
: item :	Year	Unit	preferential	MFN	General

Cocoanuts (continued)

110	1921	100	50¢ (B.W.I.)		
111	1921	"	Free	75¢	75¢
	1921	"	Free (B.W.I.)		
	1927	"	Free (B.W.I.)		
110	1927	"	50¢ (B.W.I.)		
(n.o.p.)					
110-111	1948	"	Free (GATT)	50¢ (GATT)	
	1950	"		50¢ (GATT)	
			Item 111 struck out June 1, 1950.		
110	1950	"	Free	50¢	75¢
	1951	"		50¢ (GATT)	

Cocoanut desiccated, sweetened or not

113	1906	1b.	3¢	4¢	5¢
	1913	"	2¢	4¢	4¢
	1914	"	3¢	4¢	4¢
	1914	"	3½¢	4½¢	4½¢
	1921	"	5¢	6¢	6¢
112	1929	"	5¢	6¢	6¢
(n.o.p.)					
113	1929	"	2¢	3¢	3¢
(unsweetened)					
113	1930	"	5¢	6¢	6¢
(sweetened & unsweetened)					
	1948	"	2¢ (GATT)	3¢ (GATT)	
	1951	"		3¢ (GATT)	

Nuts of all kinds, n.o.p. shelled or not

Ex 112	1906	1b.	1¾¢	2¢	3¢
(n.o.p.)					
114 ^a	1906	"	3¢	3 1/3¢	4¢
(shelled)					
Ex 112 ^b	1910	"	1¾¢	2¢	2¢
(n.o.p.)					
	1910			Intermediate	
				(France, Belgium, Netherlands)	
114	1910			Intermediate	
((shelled))				(France, Belgium, Netherlands)	

	Tariff			British		
	item	Year	Unit	preferential	MFN	General
Nuts of all kinds, n.o.p. shelled or not (continued)						
	109	1913	lb.	1¢	2¢	2¢
		1923	"		Less 10% (France)	
		1930	"	1¢	2¢	2¢
	114	1933			Less 10% (France)	
	Ex 109	1936	"		1¢ (exclud- ing peanuts) (U.S.)	
	Ex 114	1936	"		2¢ (exclud- ing almonds, peanuts, or walnuts) (U.S.)	
	Ex 109	1939	"		1¢ (U.S.)	
	Ex 114	1939	"		2¢ (excluding almonds, peanuts or walnuts) (U.S.)	
	109	1948	"		1¢ (GATT)	
		1950	"		1¢ (GATT)	
		1950	"	1¢	1¢	3¢
	Ex 109	1951	"		1¢ (walnuts) (GATT)	
		1954			Free (almonds) (Portugal & Spain)	

a/ Struck out 1950.
b/ Repealed 1913.

VEGETABLES

	: Tariff :	:	: British :	:		
	: item :	: Year :	: Unit :	: preferential:	MFN	: General
<u>Asparagus, fresh</u>						
	Ex 87	1906		15%	27½%	30%
	87(a)	1930	lb.	Free	27½%	30% not less than 3¢ Apr.15-May 31
		1936			15%	
					max.advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
		1939	"		10%	
					max. advance 4¢-10 weeks (U.S.)	
		1948	"		3½¢ 8 weeks 10% rest year (GATT)	
		1950	"	Free	3½¢ 8 weeks 10% rest year	3½¢ 8 weeks 10% rest year

Beans, green, fresh

	Ex 87	1906		15%	27½%	30%
	87(b)	1930		Free	27½%	30%
		1936			15%	
					max.advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
		1939	lb.		10%	
					max.advance 1½¢ 14 weeks (U.S.)	
		1948	"		1½¢ 14 weeks split 10% rest of year (GATT)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Beans, green, fresh (continued)

87(b)	1950	lb.	Free	1½¢	1½¢
				14 weeks split	14 weeks split
				10%	10%
				rest of year	rest of year

Beans, canned, baked or otherwise prepared

Ex 86	1906	lb.	1¢	1¼¢	1½¢
	1910	"		1¢ (France)	
	1910			Intermediate	
				(Belgium, Netherlands, Italy)	
	1923	"		1¢ (France)	
	1925		Free (Aust.)		
89(a)	1930	"	Free	1¼¢	1½¢
	1931	"	Free	2¢	3¢
	1936	"		2¢ (U.S.)	
	1939	"		1½¢ (U.S.)	
	1948	"		1½¢ (GATT)	
	1950	"	Free	1½¢	3¢
	1951	"		1¢ (GATT)	

Beets, fresh (other than sugar beets)

Ex 87	1906		15%	27½%	30%
Ex 87(e)	1930	lb.	Free	27½%	30% not less than 1¢ June 1-Feb.28
	1936	"		15%	
				max. advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
	1939	"		10%	
				max. advance 1¢ - 26 weeks split (U.S.)	
	1948	"		1¢	
				26 weeks split 10%	
				rest of year (GATT)	

- continued

: Tariff :	:	: British :	:
: item :	: Year :	: Unit :	: preferential :
			MFN
			General

Beets, fresh (other than sugar beets) - (continued)

Ex 87(e)	1950	lb.	Free	1¢ 26 weeks split 10% rest of year	1¢ 26 weeks split 10% rest of year
----------	------	-----	------	---	---

Brussels sprouts, fresh

Ex 87	1906		15%	27½%	30%
87(c)	1930		Free	27½%	30%
	1936			15% (U.S.)	
	1939			10% (U.S.)	
	1948			10% (GATT)	
	1950		Free	10%	30%

Cabbage, fresh

Ex 87	1906		15%	27½%	30%
87(d)	1930	lb.	Free	27½%	30% not less than 1¢ June 15- Jan. 31
	1936	"		15% max. advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
	1939	"		10% max. advance 4/5¢ 26 weeks split (U.S.) 9/10¢	
	1948	lb.		26 weeks split 10% rest of year (GATT)	
	1950	"	Free	9/10¢ 26 weeks split 10% rest of year	9/10¢ 26 weeks split 10% rest of year

- continued

		: Tariff :		: British :			
		: item :	: Year :	: Unit :	: preferential:	MFN	: General
<u>Carrots, fresh</u>							
Ex 87	1906			15%		27½%	30%
Ex 87(e)	1930	lb.		Free		27½%	30% not less than 1¢ June 1-Feb.28
	1936					15%	
						max.advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
	1939	"				10%	
						max.advance 4/5¢ 26 weeks split (U.S.)	
	1948	"				1¢ 26 weeks split 10%	
						rest of year (GATT)	
	1950	"		Free		1¢ 26 weeks split 10%	1¢ 26 weeks split 10%
						rest of year	rest of year
<u>Cauliflower, fresh</u>							
Ex 87	1906			15%		27½%	30%
Ex 87(f)	1930	lb.		Free		27½%	30% not less than 2¢ May 15-Oct.31
	1936					15%	
						max.advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
	1939	"				10%	
						max.advance 1½¢ 20 weeks (U.S.)	
	1948	"				¾¢ 20 weeks split 10% rest of year (GATT)	
87(f)	1950	"		Free		¾¢ 20 weeks split 10%	¾¢ 20 weeks split 10%
						rest of year	rest of year
- continued							

: Tariff :	:	:	British :	:
: item :	Year :	Unit :	preferential:	MFN : General

Celery, fresh

Ex 87	1906		15%	27½%	30%
87(g)	1930	lb.	Free	27½%	30% not less than 2¢ July 1-Feb.28
	1936			15% max.advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
	1939	"		10% max.advance 4/5¢ 26 weeks (U.S.)	
	1948	"		1¢ 24 weeks split 10% rest of year (GATT)	
	1950	"	Free	1¢ 24 weeks split 10% rest of year	1¢ 24 weeks split 10% rest of year

Corn, canned

Ex 86	1906	lb.	1¢	1½¢	1½¢
	1910			Intermediate (France, Belgium, Netherlands, Italy)	
	1923	"		1¢ (France)	
	1925		Free (Aust.)		
Ex 89(b)	1930	"	Free	1½¢	2¢
	1931	"	Free	2¢	3¢
	1936	"		2¢ (U.S.)	
	1939	"		1½¢ (U.S.)	
	1948	"		1½¢ (U.S.)	
	1948	"		1½¢ (GATT)	
89(b)	1950	"	Free	1½¢	3¢

- continued

: Tariff :	:	:	British :	:	:	:
: item :	Year :	Unit :	preferential:	MFN	:	General
<u>Cucumbers, fresh</u>						
Ex 87	1906		15%	27½%	30%	
87(h)	1930		Free	27½%	30% not	
		lb.			less than 1¢	
	1936			15%	June 1-Oct.31	
				max.advance		
				in duty not		
				to exceed 80%		
				of lowest		
				advance 1933-		
				35 (U.S.)		
	1939	lb.		10%		
				max.advance		
				2¢, 20 weeks		
				(U.S.)		
	1948	lb.		2¼¢		
				12 weeks, 10%		
				rest of year		
				(GATT)		
	1950	lb.	Free	2¼¢ 12 weeks	2¼¢ 12 weeks	
				10% rest year	10% rest year	
<u>Eggplant, fresh</u>						
Ex 87	1906		15%	27½%	30%	
Ex 87(f)	1930		Free	27½%	30% not	
		lb.			less than 2¢	
					May 15-Oct.31	
	1936			Free(U.S.)		
	1939			Free(U.S.)		
	1948			Free(GATT)		
87(q)	1950		Free	Free	30%	
<u>Lettuce, fresh</u>						
Ex 87	1906		15%	27½%	30%	
87(i)	1930	lb.	Free	27½%	30% not	
					less than 1½¢	
					Apr. 1-Oct.31	
	1936			15%		
				max.advance		
				in duty not		
				to exceed 80%		
				of lowest ad-		
				vance 1933-35		
				(U.S.)		

-continued

		Tariff		British			
	item	Year	Unit	preferential	MFN	General	
<u>Lettuce, fresh (continued)</u>							
	87(i)	1939	lb.		10%		
					max. advance		
					4/5¢ 18		
					weeks (U.S.)		
		1948	"		1¢		
					18 weeks split		
					10%		
					rest of year		
					(GATT)		
		1950	"	Free	1¢	1¢	
					18 weeks split	18 weeks split	
					10%	10%	
					rest of year	rest of year	

Mushrooms, fresh

Ex 87	1906		15%	27½%	30%	
Ex 85	1930	lb.	Free	27½%	30% not	
					less than 10¢	
	1936			15%		
				max. advance		
				in duty not		
				to exceed 80%		
				of lowest ad-		
				vance 1933-35		
				(U.S.)		
	1939	"		10%		
				max. advance 2¢		
				(U.S.)		
	1948	"		3½¢ 52 weeks or		
				10% (GATT)		
85(a)	1950	"	Free	3½¢ 52 weeks	3½¢ 52 weeks	
				or 10%	or 10%	

Mushrooms, dried or otherwise preserved

Ex 86	1906	lb.	1¢	1¼¢	1½¢	
(canned)						
	1910	"		1¢		
				(France)		
	1910	"		Intermediate		
				(Belgium, Nether-		
				lands, Italy)		

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Mushrooms, dried or otherwise preserved (continued)

Ex 86	1923	lb.		1¢ (France)	
Ex 85	1930	"	Free	27½%	30% not less than 10¢
	1935			Canned Less 25% (France)	
	1936			Dried Less 45% (Poland)	
	1948			15% (GATT)	
85 (b)	1950		Free	15%	30%
	1951			12½% (GATT)	

Truffles, fresh, dried or otherwise preserved

Ex 87 (n.o.p.)	1906		15%	27½%	30%
Ex 86 (canned)	1906	lb.	1¢	1¼¢	1½¢
	1910	"		1¢ (France)	
	1910			Intermediate (Belgium, Netherlands, Italy)	
	1923	"		1¢ (France)	
Ex 85	1930		Free	27½%	30% not less than 10¢
	1948			10% (GATT)	
85 (c)	1950		Free	10%	30%

Onion sets and shallots

Ex 87	1906		15%	27½%	30%
Ex 87a	1921		Free	30%	30%
	1921		Free (B.W.I.)		
	1925		Free (Aust.)		
	1927		Free (B.W.I.)		
87b	1928		Free	Free	Free
(small onion plants for transplanting)					

- continued

	Tariff			British	
	item	Year	Unit	preferential	MFN General

Onion sets and shallots (continued)

Ex 84	1930	lb.	Free	30%	30% not less than $\frac{3}{4}\text{¢}$
	1932		Free (N.Z.)		
	1936			30% max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)	
84(a)	1939			30% (U.S.)	
	1948			15% (GATT)	
	1950		Free	15%	30%

Onions, n.o.p.

Ex 87	1906		15%	27 $\frac{1}{2}\%$	30%
Ex 87a	1921		Free	30%	30%
	1921		Free (B.W.I.)		
	1925		Free (Aust.)		
	1927		Free (B.W.I.)		
Ex 84	1930	lb.	Free	30%	30% not less than $\frac{3}{4}\text{¢}$
	1932		Free (N.Z.)		
	1936			30% max. advance in duty not to exceed 80% lowest advance 1933-35 (U.S.)	
84(b)	1939	"		30% max. advance $\frac{1}{2}\text{¢}$ (U.S.)	
	1948	"		1¢ 40 weeks 10% rest of year (GATT)	
	1950	"	Free	1¢ 40 weeks 10% rest of year	1¢ 40 weeks 10% rest of year

- continued

	: Tariff :	:	:	British :	:
	: item :	Year :	Unit :	preferential:	MFN :
					General

Parsley, fresh

Ex 87	1906		15%	27½%	30%
87(j)	1930		Free	27½%	30%
	1936			15% (U.S.)	
	1939			10% (U.S.)	
	1948			10% (GATT)	
	1950		Free	10%	30%

Peas, green, fresh

Ex 87	1906		15%	27½%	30%
87(k)	1930		Free	27½%	30%
	1936			15%	
				max. advance	
				in duty not	
				to exceed 80%	
				lowest advance	
				1933-35 (U.S.)	
	1939	1b.		10%	
				max. advance 2¢	
				12 weeks (U.S.)	
	1949	"		2¢	
				12 weeks	
				10%	
				rest of year	
				(GATT)	
	1950	"	Free	2¢	2¢
				12 weeks	12 weeks
				10%	10%
				rest of year	rest of year

Peas, canned

Ex 86	1906	1b.	1¢	1¼¢	1½¢
	1910	"		1¢	
				(France)	
	1910			Intermediate	
				(Belgium, Nether-	
				lands, Italy)	
	1923	"		1¢	
				(France)	
	1925		Free (Aust.)		
89(c)	1930	"	1¢	1½¢	2¢
	1931	"	Free	2¢	3¢

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Peas, canned (continued)

89(c)	1936	lb.			2¢ (U.S.)	
	1939	"			1½¢ (U.S.)	
	1948	"			1½¢ (GATT)	
89(d)	1950	"		Free	1½¢	3¢

Potatoes, table

Ex 83	1906	bu.	12½¢	17½¢	20¢
	1918		Free	Free	Free
			(War Measures Act)		
	1919		Free	Free	Free
			to countries admitting Canadian potatoes free or		
83a	1919	"	12½¢	20¢	20¢
	1923	100 lb.	20¢	35¢	35¢
			to countries applying a duty on Canadian potatoes otherwise free		
83(a)	1930		Free	Free	Free
			equal duty on imports from any country imposing a duty on the Canadian product		
	1930	"	Free	Free	75¢
	1932	"	Free	Free	75¢
	1936	"	Free	Free	75¢
			equal duty on imports from any country imposing a duty on the Canadian product		
	1939			Free	
				Aug.1-June 14	
		"		37½¢	
				June 15-July 31	
				(U.S.) ^{a/}	
	1948			Free	
				Aug.1-June 14	
		"		37½¢	
				June 15-July 31	
				(GATT)	
	1950	"	Free	Free	75¢
				Aug.1-June 14	
				37½¢	
				June 15-July 31	

^{a/} Exempt June 15 - June 30, 1945 (War Measures Act)

- continued

: Tariff : : : British : :						
: item	: Year	: Unit	: preferential:	MFN	: General	
<u>Potatoes, dried, desiccated or dehydrated</u>						
Ex 83	1906	bu.	12½¢	17½¢	20¢	
	1918		Free	Free	Free	
			(War Measures Act)			
	1919		Free	Free	Free	
			to countries admitting the Canadian product free			
84	1919		15%	30%	30%	
			to countries applying a duty on the Canadian product			
Ex 83(b)	1930		Free	Free	Free	
			equal duty on imports from any country imposing a duty on the Canadian product			
83(b)	1930	lb.	Free	Free	2¼¢	
	1950	"	Free	Free	2¼¢	

Sweet potatoes and yams, in their natural state

84	1906	bu.	7¢	9¢	10¢	
Ex 83	1919		Free	Free	Free	
	1930		Free	Free	Free	
			equal duty on imports from any country imposing a duty on Canadian potatoes			
83(c)	1930	100 lb.	Free	10¢	15¢	
	1936			Free		
				sweet potatoes (U.S.)		
	1939			Free(U.S.)		
	1948			Free(GATT)		
	1950	"	Free	Free	15¢	

Sweet potatoes, n.o.p.

Ex 84	1906	bu.	7¢	9¢	10¢	
Ex 83	1919		Free	Free	Free	
Ex 83(b)	1930		Free	Free	Free	
83(d)	1930	lb.	Free	1¼¢	2¼¢	

Tariff	Year	Unit	British preferential	MFN	General
--------	------	------	----------------------	-----	---------

Potato starch or flour

Ex 39	1906	lb.	1¢	1½¢	1½¢
	1931	"	1¢	2¢	2¢
	1935	"	1¢	2¢	2¢
39(i)	1939	"	1¢	2¢	2¢
	1946	"		1½¢ (GATT)	

Rhubarb, fresh

Ex 67	1906		15%	27½%	30%
67(1)	1930		Free	27½%	30% not less than 1¢ Mar. 1-May 31
		lb.			
	1936			15% max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)	
	1939			10% max. advance 1¢ (U.S.)	
	1946	"		½¢ - 10 weeks 10% rest year (GATT)	
	1950	"	Free	½¢ - 10 weeks 10% rest year	½¢ - 10 weeks 10% rest year

Spinach fresh

Ex 67	1906		15%	27½%	30%
67(m)	1930	lb.	Free	27½%	30% not less than 1¢ May 1 - Oct. 31
	1936			15% max. advance in duty not to exceed 80% of lowest advance 1933-35 (U.S.)	
	1939			10% (U.S.)	
	1946			10% (GATT)	
	1950		Free	10%	30%

- continued

: Tariff : : : British : : : item : Year : Unit : preferential : MFN : General						
<u>Tomatoes, fresh</u>						
85	1906		20%	27½%	30%	
87(n)	1930	lb.	Free	27½%	30% not less than 2¢ June 1-Oct.31	
	1932	"	Free	27½% not less than 2¢	30% not less than 2¢	
	1936	"		15% not less than 2¢ (U.S.)		
	1939	"	Free	27½% not less than 2¢	30% not less than 3¢ a/	
	1939	"		10% not less than 1½¢ (U.S.)		
	1948	"		1½¢ - 32 weeks 10% rest year (GATT)		
	1950	"	Free	1½¢ - 32 weeks 10% rest year	1½¢ - 32 weeks 10% rest year	

a/ General rate reduced to 10%, but not less than 1½¢ per lb. December-May, 1943-44, 1944-45 and 1945-46 (War Measures Act).

Tomatoes, canned, including paste, pulp and puree

Ex 86	1906	lb.	1¢	1¼¢	1½¢
	1910			Intermediate (France, Belgium, Netherlands, Italy)	
	1925		Free(Aust.)		
Ex 89(b)	1930	"	Free	1¼¢	2¢
	1931	"	Free	2¢	3¢
	1936	"		2¢ (U.S.)	
	1950	"		2¢ (GATT)	
89(c)	1950	"	Free	2¢	3¢

Tomato juice

Ex 87	1906		15%	27½%	30%
Ex 90(c)	1930		15%	32½%	35%
	1931		15%	32½%	35%
	1939			27½% (U.S.)	
Ex 90c	1942		15%	32½%	35%
	1948		12½% (GATT)	20% (GATT)	

- continued

: Tariff :	:	:	: British :	:	:
: item :	: Year :	: Unit :	: preferential :	: MFN :	: General :

Watercress

Ex 87	1906		15%	27½%	30%
Ex 87(o)	1930		Free	27½%	30%
	1936			15% (U.S.)	
	1939			10% (U.S.)	
	1948			10% (GATT)	
87(o)	1950		Free	10%	30%

Whitloof or endive, artichokes, horseradish and okra

Ex 87	1906		15%	27½%	30%
Ex 87(o)	1930		Free	27½%	30%
87(p)	1936			15% whitloof or endive Free artichokes horseradish & okra (U.S.)	
	1939			Free (U.S.)	
	1948			Free (GATT)	
87(p)	1950		Free	Free	30%

Okra, sliced and salted

Ex 87	1906		15%	27½%	30%
Ex 90(b)	1930		15%	32½%	35%
	1931		20%	32½%	35%
	1937		15%	32½%	35%
Ex 90b	1942		15%	32½%	35%
	1948			22½% (GATT)	
	1951		12½% (GATT)	20% (GATT)	
90h	1952		Free	5%	35%

Vegetables, fresh, n.o.p.

Ex 87	1906		15%	27½%	30%
87(p)	1930		Free	27½%	30%
	1936			15% (U.S.)	
	1939			10% (U.S.)	
	1948			10% (GATT)	
87(r)	1950		Free	10%	30%

- continued

: Tariff :	:	:	British :	:
: item :	Year :	Unit :	preferential:	MFN :
				General

Vegetables, canned, n.o.p.

Ex 86	1906	lb.	1¢	1 1/4¢	1 1/2¢
	1910	"		1¢ (France)	
	1910			Intermediate	
				(Belgium, Netherlands, Italy)	
	1923	"		1¢ (France)	
	1925		Free (Aust.)		
89 (d)	1930		Free	27 1/2%	30%
	1931		Free	27 1/2%	30%
	1936			27 1/2% (U.S.)	
	1939			20% (U.S.)	
	1948			15% (GATT)	
89 (e)	1950		Free	15%	30%

Vegetables, dried, desiccated or dehydrated, including vegetable flour, n.o.p.

Ex 87	1906		15%	27 1/2%	30%
90 (a)	1930		15%	27 1/2%	30%
	1931		15%	27 1/2%	30%
	1939			22 1/2% (U.S.)	
90a	1942		15%	27 1/2%	30%
	1948			20% (GATT)	

Dried herbs in a crude state, viz. basil, bay laurel (*larus nobilis*), marjoram, mint, oregano, rosemary, sage, savory, tarragon, thyme

Ex 711	1906		15%	17 1/2%	20%
	1910		15%	17 1/2%	17 1/2%
	1910			Intermediate	
				(France, Belgium, Netherlands)	
	1923			Less 10%	
				(France)	
Ex 208t	1932		Free	25%	25%
(all except sage and savory)					
	1939			17 1/2% (U.S.)	
Ex 711	1939			20% (U.S.)	
(sage and savory)					
Ex 208t	1948			15% (GATT)	
Ex 711	1948			20% (GATT)	
Ex 208t	1950		Free	15%	25%
90g	1952		Free	5%	25%

- continued

: Tariff :	:	:	: British :	:	:
: item :	: Year :	: Unit :	: preferential :	: MFN :	: General

Vegetables, pickled or preserved in salt, brine, oil or any other manner, n.o.p.

Ex 88	1906	25%	32½%	35%
	1910		Intermediate (France, Belgium, Netherlands)	
90(b)	1930	15%	32½%	35%
	1931	20%	32½%	35%
	1937	15%	32½%	35%
90b	1942	15%	32½%	35%
	1948		22½% (GATT)	
	1951	12½% (GATT)	20% (GATT)	

Vegetable juices, liquid mustard, soy and vegetable sauces of all kinds

Ex 88	1906	25%	32½%	35%
	1910		Intermediate (France, Belgium, Netherlands)	
90(c)	1930	15%	32½%	35%
	1931	15%	32½%	35%
	1939		27½% (U.S.)	
90c	1942	15%	32½%	35%
	1948	12½% (GATT)	20% (GATT)	

Vegetable pastes and hash and all similar products composed of vegetables and meat or fish, n.o.p.

Ex 86 (mainly veg- etable)	1906	lb.	1¢	1¼¢	1½¢
Ex 8 (with meat)	1906		17½%	25%	27½%
Ex 123 (with fish)	1906		17½%	27½%	30%
90(d)	1930		15%	32½%	35%
	1931		15%	32½%	35%
90d	1942		15%	32½%	35%
	1950		7½% (GATT)	25% (GATT)	
	1951			20% (GATT)	
	1952		Pates de foie with truffles Free (GATT)	10% (GATT)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Vegetables, frozen

Ex 87	1906	15%	27½%	30%
Ex 90(b)	1930	15%	32½%	35%
	1931	20%	32½%	35%
	1937	15%	32½%	35%
Ex 90b	1942	15%	32½%	35%
90e	1946	10%	25%	30%
	1948		20% (GATT)	
	1951		17½% (GATT)	

Vegetable colourings and flavourings

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
	1931	15%	25%	25%
	1933		Less 10% (France)	
	1939		20% (U.S.)	
	1948		10% (GATT)	
90f	1950	10%	10%	25%

Soups, soup rolls, tablets, cubes or other soup preparations, n.o.p.

Ex 8	1906	17½%	25%	27½%
	1910		Intermediate (France, Belgium, Netherlands)	
	1923		20% (France)	
	1925	15% (Aust.)		
91	1930	15%	25%	27½%
		equal duty to be charged on imports from any country applying a higher duty on the Canadian product		
	1930	15%	25%	35%
	1932	Free-to-heroa soup (N.Z.)		
	1951		20% (GATT)	

SPECIAL PRODUCTS

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential:	: MFN : General

Tobacco, unmanufactured, Turkish unstemmed for excise purposes under conditions of the Excise Act

Ex 142	1906		Free	Free	Free
	1932		Free(N.Z.) a/		
	1933		Free(S.A.) a/		
142(a) (i)	1936	lb.	20¢	40¢	40¢
	1948	"		30¢ (GATT)	
	1950	"		30¢ (GATT)	
	1951	"	12¢ (GATT)	22¢ (GATT)	

a/ Reduced rates to New Zealand and South Africa still in effect.

Tobacco, unmanufactured, Turkish stemmed for excise purposes under conditions of the Excise Act

Ex 142	1906		Free	Free	Free
	1932		Free(N.Z.) a/		
	1933		Free(S.A.) a/		
142(a) (ii)	1936	lb.	30¢	60¢	60¢
	1948	"		40¢ (GATT)	
	1950	"		40¢ (GATT)	
	1951	"		40¢ (GATT)	
				for manufacture of cigars (GATT)	

a/ Reduced rates to New Zealand and South Africa still in effect.

Tobacco, unmanufactured, n.o.p. unstemmed, for excise purposes under conditions of the Excise Act

Ex 142	1906		Free	Free	Free
	1932		Free(N.Z.) a/		
	1933		Free(S.A.) a/		
142(b) (i)	1936	lb.	40¢	40¢	40¢
	1948	"		20¢ (GATT)	
	1950	"		20¢ (GATT)	
	1951	"		15¢	
				for manufacture of cigars (GATT)	

a/ Reduced rates to New Zealand and South Africa still in effect.

- continued

	: Tariff :	:	: British :	:		:
	: item :	: Year :	: Unit :	: preferential :	MFN	: General

Tobacco, unmanufactured n.o.p. stemmed for excise purposes under conditions of the
Excise Act

Ex 142	1906		Free	Free	Free
	1932		Free(N.Z.) a/		
	1933		Free(S.A.) a/		
142(b) (ii)	1936	lb.	60¢	60¢	60¢
	1948	"		30¢ (GATT)	
	1950	"		30¢ (GATT)	
	1951	"		22½¢	
				for manufacture of cigars (GATT)	

a/ Reduced rates to New Zealand and South Africa still in effect.

Beets for the manufacture of sugar

Ex 87	1906	15%	27½%	30%
86	1930	Free	27½%	30%

Sugar above Number 16 Dutch standard in colour and all refined sugars not covered
by tariff item No. 135.

134

The rates for sugar in this category have varied according to the degree of polarization. In the years until 1921 there was a standard rate for 88° and a regular increment for each additional degree of polarization. From 1921 onwards rates were fixed for each degree of polarization from 88 to 99+. To simplify the history the rate on sugar of 96° of polarization has been chosen as representative of changes.

1906	100 lb.	80¢	\$1.08 2/3	\$1.20
	96°			
1913	"	80¢	\$1.03 2/3	\$1.05
1914	"	\$1.60	\$2.03 2/3	\$2.03 2/3
1921	"	\$1.68	\$2.24	\$2.24
1921		25%		
	margin of preference over duty on foreign sugar (B.W.I.)			

- continued

		: Tariff :		:	British	:			:
:	item	:	Year	:	Unit :preferential:	:	MFN	:	General
<u>Sugar</u> above Number 16 Dutch standard in colour and all refined sugars not covered by tariff item No. 135 (continued)									
	134		1922	100 lb. 96 ⁰	\$1.49		\$2.24		\$2.24
			1923	"	99¢		\$1.74		\$1.74
					sugar not to be subject to special duty in excess of ¾¢ per lb.				
			1925	"	B.P. (Aust.)				
			1926	"	99¢		\$1.74		\$1.74
					sugar not to be subject to special duty in excess of ¾¢ per lb.				
			1926		25%				
					margin of preference of duty on foreign sugar (B.W.I.)				
			1933		B.P. (S.A.)				
			1948)		MFN rates bound at those in effect on July 1, 1939 but wording may be revised so that overall incidence of import duties and taxes is not increased. (GATT)				
			1950)						
			1955	"	99¢		\$1.74		\$1.74
					sugar not to be subject to special duty in excess of ¾¢ per lb.				

Sugar above number sixteen Dutch standard in colour, when imported or purchased in bond in Canada by a recognized sugar refinery, and sugar, n.o.p. not above number 16 Dutch standard in colour.

135	The rates for sugar in this category have varied according to the degree of polarization. In the years until 1921 there was a standard rate for 56° to 75° and a regular increment for each additional degree of polarization. From 1921 onwards rates were fixed for 56° or 57° to 76° and for each degree from 77 to 99+. To simplify the history the rate on sugar of 96° of polarization has been chosen as representative of changes.								
	1906 ^{a/}	100 lb.	52½¢	73¢	83½¢				
		96°							
	1913	"	46¢	57½¢	57½¢				
	1914	"	\$1.03¼	\$1.37½	\$1.37½				

^{a/} Reduced rates 1909-13 to refiners using Canadian beets in sugar manufacture ((135(b) and (c))).

- continued

: Tariff :	:	:	: British :	:	:
: item :	: Year :	: Unit :	: preferential :	: MFN :	: General :
135 (continued) 100 lb.					
	1921	96 ⁰	85¢	\$1.68712	\$1.68712
	1923	"	45¢	\$1.28712	\$1.28712
	1925		No special duty under this item B.P. (Aust.)		
	1926	"	28.712¢	\$1.28712	\$1.28712
	1927	"	No special duty under this item \$1.00 margin of preference (B.W.I.)		
	1933		B.P. (S.A.)		
	1942-46		Exempt from duty (War Measures Act)		
	1948)		MFN rates bound at those in effect		
	1950)		on July 1, 1939 but wording may be revised so that the overall incidence of import duties and taxes is not increased (GATT)		
	1955	"	28.712¢	\$1.28712	\$1.28712
			No special duty under this item		

Invert sugar, and syrups the product of sugar cane or beet and imitations or substitutes, in which the percentage of total reducing sugars after inversion is 71 per cent or greater of the total solids by weight, not including syrups in receptacles with a gross weight of container and contents not exceeding 60 lb. when total of reducing sugars after inversion is as specified.

Ex 140	1906	100 lb.	35¢	45¢	50¢
135a	1930		57% - 65% of invert sugar		
		"	68¢	\$1.23	\$1.23
		"	65% - 70% of invert sugar		
		"	74¢	\$1.33	\$1.33
		"	71%+ of invert sugar		
		"	83¢	\$1.50	\$1.50
	1933		B.P. (S.A.)		
	1955		Not more than 65% by weight of total syrup		
		"	68¢	\$1.23	\$1.23
		"	65% - 70% by weight of total syrup		
		"	74¢	\$1.33	\$1.33
		"	71%+ by weight of total syrup		
		"	83¢	\$1.50	\$1.50

- continued

	: Tariff :	:	:	: British :	:	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :	: General :

Syrups, the product of sugar cane, in which the percentage of the total of reducing sugars is less than 71% of the total solids by weight

136-testing 35 ⁰ - 56 ⁰	1906	gallon			2½¢	3¢
137-testing 35 ⁰ - 56 ⁰	1906			Free		
137a-testing 20 ⁰ - 34 ⁰	1906			Free	Free	Free
136a-testing 20 ⁰ - 34 ⁰	1913	"		Free	1½¢	1½¢
136, 136a) 137)	1933			B.P. (S.A.)		
136a-testing 20 ⁰ - 34 ⁰	1950	"			1¢ (GATT)	
	1951	"			1¢ (GATT)	
136	1955	"		Free	1¢	1½¢
(136a struck out 1955; 137 revised)						

Glucose or grape sugar, glucose syrup or corn syrup, or any syrups containing an admixture thereof, n.o.p.

139	1906	100 lb.	40¢	55¢	62½¢
	1930	"	40¢	55¢	62½¢
	1931	1b.	3/4¢	1½¢	1½¢
	1933		B.P. (S.A.)		
	1948	"		1½¢ (GATT)	

Syrups of all kinds, the product of sugar cane or beet, n.o.p. and all imitations

140	1906	100 lb.	35¢	45¢	50¢
	1933		B.P. (S.A.)		
	1955	gallon	5¢	6½¢	7¢

Shredded sugar cane

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
140a	1913		12½%	17½%	17½%
	1933		B.P. (S.A.)		

- continued

	: Tariff :	:	:	: British :	:
	: item :	: Year :	: Unit :	: preferential :	: MFN :
					: General

Sugar candy and confectionery, n.o.p.

Ex 141	1906		22½%	32½%	35%
	1910			Intermediate (France, Belgium, Netherlands)	
	1913		22½%	35%	35%
141	1914	lb.	½¢ + 22½%	½¢ + 35%	½¢ + 35%
	1923			Less 10% (France)	
	1930	"	½¢ + 22½%	½¢ + 35%	½¢ + 35%
	1933		B.P. (S.A.)		
	1933			Less 10% candied sweets, sugar plums and gums (France)	
	1935			Less 10% candied chestnuts (France)	
	1937	"	½¢ + 15%	½¢ + 35%	½¢ + 35%
	1939	"		½¢ + 30% (U.S.)	
	1948		15% (GATT)	25% (GATT)	
	1950	"	15%	25%	½¢ + 35%
	1951		12½% (GATT)	22½% (GATT)	
	1951		Free	7½%	
			chestnut cream (GATT)	chestnut cream (GATT)	

Bees

3	1906		Free	Free	Free
---	------	--	------	------	------

Honey and imitations

108	1906	lb.	2¢	2½¢	3¢
	1925	"	1¢ (Aust.)		
	1932	"	2¢ (N.Z.)		
	1939	"		1½¢ (U.S.)	
	1948	"		1½¢ (GATT)	
	1950	"	1½¢	1½¢	3¢

- continued

	Tariff		British		
	item	Year	Unit : preferential:	MFN	General

Beeswax, unrefined

Ex 15	1906	5%	7½%	10%
	1925	Free(Aust.)		
	1930	Free	7½%	10%
	1931	15%	20%	20%
	1933		Less 10% (France)	
817 a/ (for use in Canadian manufactures)	1934	Free	20%	20%
15a	1942	Free	Free (War Measures Act)	Free
Ex 15	1948		Free(GATT)	
15(i)	1948	Free	Free	Free
	1950		Free(GATT)	

a/ Struck out December 22, 1948.

Beeswax, refined but not bleached

Ex 15	1906	5%	7½%	10%
	1925	Free(Aust.)		
	1930	Free	7½%	10%
	1931	15%	20%	20%
	1933		Less 10% (France)	
817 a/ (for use in Canadian manufactures)	1934	Free	20%	20%
	1942	Free	Free (War Measures Act)	Free
Ex 15	1948		15%(GATT)	
15(ii)	1948	Free	15%	20%
	1950		15%(GATT)	

a/ Struck out December 22, 1948.

Beeswax, n.o.p.

Ex 15	1906	5%	7½%	10%
	1925	Free(Aust.)		
	1930	Free	7½%	10%
	1931	15%	20%	20%
	1933		Less 10% (France)	
	1948		15% (GATT)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Beeswax, n.o.p. (continued)

15(iii)	1948	15%	15%	20%
	1950		15% (GATT)	

Honey-comb foundations, of wax

Ex 15	1906	5%	7½%	10%
or		or	or	or
Ex 711		15%	17½%	20%
Ex 711	1910	15%	17½%	17½%
	1910		Intermediate	
			(France, Belgium, Netherlands)	
			Less 10% (France)	
	1923			
Ex 15	1925	Free (Aust.)		
Ex 15	1930	Free	7½%	10%
Ex 15	1931	15%	20%	20%
or		or	or	or
Ex 711	1931	15%	25%	25%
Ex 15)	1933		Less 10%	
Ex 711)			(France)	
Ex 15)	1948		15% (GATT)	
Ex 711)				
15a	1950	15%	15%	20%

Maple sugar and maple syrup

138	1906	15%	17½%	20%
-----	------	-----	------	-----

Hops

35	1906	1b.	4¢	6¢	7¢
	1930	"	8¢	12¢	14¢
	1931	"	8¢	16¢	16¢
	1931	"	6¢ (Aust.)		
	1932	"	6¢ (N.Z.)		
	1936	"	6¢	10¢	16¢
	1936		Free (Aust.)		
	1937		Free (N.Z.)		
	1948	"		10¢ (GATT)	

- continued

	: Tariff :	:	:	: British :	:
	: item :	: Year :	: Unit :	: preferential:	: MFN : General

Compressed yeast, in packages weighing not less than 50 lb.

36	1906	lb.	2¢	2½¢	3¢
	1930	"	Free	2½¢	3¢
	1951	"		2½¢ (GATT)	

Compressed yeast, in packages weighing less than 50 lb.

37	1906	lb.	4¢	5¢	6¢
	1930	"	Free	5¢	6¢

Yeast cakes

38	1906	lb.	4¢	5¢	6¢
	1930	"	Free	5¢	6¢

Flax fibre

Ex 539	1906		Free	Free	Free
Ex 535	1928		Free	Free	Free

SEEDS

	: Tariff :	:	:	British :	:	:
	: item :	Year :	Unit :	preferential:	MFN	: General

Clover seed, including alfalfa seed

Ex 71	1906		5%	10%	10%
71b	1931	1b.	Free	3¢	3¢
	1932		Free(N.Z.)		
	1933			Less 25%	
				(France)	
	1936			Less 25%	
				clover seed	
				(Poland)	
	1948			2¢ (GATT)	
	1952			2¢	
				white clover	
				seed	
				(GATT)	

Timothy seed

Ex 71	1906		5%	10%	10%
71a	1931	1b.	Free	2¢	2¢
	1932		Free(N.Z.)		
	1936			1¢ (U.S.)	
	1939			1¢ (U.S.)	
	1948			½¢ (GATT)	

Bent grass seed (excluding red-top grass seed)

Ex 72	1906		5%	10%	10%
	1910			Intermediate	
				(France, Belgium,	
				Netherlands)	
	1923			Less 10%	
				(France)	
72e	1931		15%	30%	30%
	1933			Less 10%	
				(France)	
	1946		15%	30%	30%
	1948			22½% (GATT)	
	1951		7½% (GATT)	15% (GATT)	

- continued

: Tariff :	:	:	: British :	:
: item :	Year :	Unit :	preferential:	MFN :
				General

Hemp seed for agricultural purposes

Ex 72	1906	5%	10%	10%
(packages over 1 lb.)				
	1910		Intermediate (France, Belgium, Netherlands)	
72a	1923	Free	Free	Free
71	1931	Free	Free	Free

Millet seed

Ex 72	1906	5%	10%	10%
(packages over 1 lb.)				
	1910		Intermediate (France, Belgium, Netherlands)	
Ex 72	1923		Less 10% (France)	
Ex 72d	1931	5%	10%	10%
	1933		Less 10% (France)	
	1948		7½% (GATT)	

Seed potatoes, for propagation use only

Previously dutiable under tariff item 83 (see page 103)

71d	1931	Free	Free	Free
-----	------	------	------	------

Sugar beet seed, for agricultural purposes

Ex 74	1906	Free	Free	Free
72c	1931	Free	Free	Free
	1936		Free(Poland)	
	1950		Free(GATT)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :preferential:	: MFN : General

Field, root, garden and other seeds, in packages weighing 1 lb. or less

Ex 73	1906	15%	22½%	25%
	1923		Less 10% (France)	
76b	1931	15%	30%	35%
	1933		Less 10% (France)	
	1939		25%(U.S.)	
	1948		20%(GATT)	
76e	1950	15%	20%	35%

Field seeds, n.o.p. in packages of not less than 1 lb.

Ex 72	1906	5%	10%	10%
	1910		Intermediate (France, Belgium, Netherlands)	
	1923		Less 10% (France)	
73	1931	5%	10%	15%
	1932	Free (N.Z.)		
	1933		Less 10% (France)	
	1936		Free (broom corn seed (U.S.))	
	1939		Free (broom corn seed (U.S.))	
	1948		7½%(GATT)	
	1950	Free sesame seed (GATT)	2½% sesame seed (GATT)	
	1952		5% orchard grass blue grass, rye grass, meadow fescue, red fescue (GATT)	

Field and garden seeds not specified as free, valued at not less than \$5 per lb.
n.o.p. in packages weighing not less than 1 oz. each

71a	1906	5%	10%	10%
72	1931	5%	10%	10%
	1933		Less 10% (France)	
	1948		7½%(GATT)	- continued

	Tariff			British	
	item	Year	Unit	preferential	MFN : General

Root, garden and other seeds, n.o.p. in packages weighing more than 1 lb.

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
76a	1931	lb.	Free	10¢	10¢
	1933			Less 10% (France)	
	1939	"		5¢ (U.S.)	
	1948	"		2½¢ (GATT)	
76d	1950	"	Free	2½¢	10¢

Onion seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
Ex 76	1931	lb.	Free	25¢	25¢
	1933			Less 10% (France)	
	1939	"		20¢ (U.S.)	
	1948	"		15¢ (GATT)	
76(c)	1950	"	Free	15¢	25¢

Tomato and pepper seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
Ex 76	1931	lb.	Free	25¢	25¢
	1933			Less 10% (France)	
	1939	"		10¢ (U.S.)	
	1948	"		7½¢ (GATT)	
76(a)	1950	"	Free	7½¢	25¢

- continued

	Tariff			British	
	item	Year	Unit	preferential:	MFN : General

Cauliflower seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
Ex 76	1931	lb.	Free	25¢	25¢
	1933			Less 10% (France)	
	1939	"		15¢ (U.S.)	
	1948	"		12½¢ (GATT)	
76(b)	1950	"	Free	12½¢	25¢

Radish, leek, lettuce, carrot and borecole or kale seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
(excluding carrot) a/					
Ex 74	1906		Free	Free	Free
(carrot)					
Ex 72	1910			Intermediate (France, Belgium, Netherlands)	
(excluding carrot) a/				Less 10% (France)	
Ex 72	1923			10¢	10¢
(excluding carrot) a/				Less 10% (France)	
Ex 75	1931	lb.	Free	10¢	10¢
	1933			Less 10% (France)	
	1936			10% lettuce seed non-germinat- ing for manu- facturing or blending (U.S.)	
	1939	"		3¢ (U.S.)	
	1948	"		2¢ (GATT)	
75(a)	1950	"	Free	2¢	10¢

a/ Free under all tariffs.

Cabbage and cucumber seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	

- continued

: Tariff :	:	:	: British :	:
: item :	: Year :	: Unit :	: preferential:	: MFN : General

Cabbage and cucumber seed (packages more than 1 lb.) (continued)

Ex 72	1923			Less 10% (France)	
Ex 75	1931	lb.	Free	10¢	10¢
	1933			Less 10% (France)	
	1939	"		5¢ (U.S.)	
	1948	"		4¢ (GATT)	
75(b)	1950	"	Free	4¢	10¢

Seed peas and beans, from the United Kingdom

76	1906		Free	
72b	1931		Free	
	1932		Free(N.Z.)	

Parsley and parsnip seed (packages more than 1 lb.)

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
Ex 74	1931	lb.	Free	5¢	5¢
	1933			Less 10% (France)	
	1936			10% parsley seed non-germinating for manufactur- ing or blending (U.S.)	
	1939	"		2¢ (U.S.)	
	1948	"		2¢ (GATT)	
74(a)	1950	"	Free	2¢	5¢

Beet seed, not including sugar beet seed (packages more than 1 lb.)

Ex 74	1906		Free	Free	Free
	1931	lb.	Free	5¢	5¢
	1933			Less 10% (France)	

- continued

	: Tariff :	:	: British :	:
	: item :	: Year :	: Unit :	: preferential: MFN : General

Beet seed, not including sugar beet seed (packages more than 1 lb.) (continued)

Ex 74	1939	lb.		3¢ (U.S.)	
74(ii)	1948	"		2¢ (GATT)	
74(b)	1950	"	Free	2¢	5¢

Mangel and turnip seed (packages more than 1 lb.)

Ex 74	1906		Free	Free	Free
	1931	lb.	Free	5¢	5¢
	1933			Less 10% (France)	
	1939	"		4¢ (U.S.)	
74(ii)	1948	"		2¢ (GATT)	
74(c)	1950	"	Free	2¢	5¢

Annatto seed and mushroom spawn

Ex 74	1906		Free	Free	Free
76a	1931		Free	Free	Free
76f	1950		Free	Free	Free

Canary, mustard, celery and sunflower seed, in packages of more than 1 lb. for manufacturing or blending

Ex 72	1906		5%	10%	10%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
76d	1931		5%	10%	10%
	1933			Less 10% (France)	
	1948			7½% (GATT)	
76g	1950		5%	7½%	10%
	1951			5% (GATT)	

NURSERY STOCK

	: Tariff :	: : British :		
	: item :	: Year :	: Unit :preferential:	: MFN : General
<u>Florist stock; palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias</u>				
	78	1906	15%	22½%
		1910		Intermediate (France, Belgium, Netherlands)
		1923		Less 10% (France)
		1933		Less 10% (France)
		1948		17½% (GATT)

Florist stock; azaleas, rhododendrons, pot-grown lilacs, hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage.

79	1906	Free	Free	Free
	1932	Free	15%	20%
	1933	Free	15%	20%
	1933		Less 10% hydrangeas and other pot-grown plants, laurel and holly foliages chemically pre- served (France)	
	1933	B.P. laurel and holly foliage (S.A.)		
	1934	Free	15%	20%
	1948		12½% (GATT)	

Rooted carnations in their first year of introduction

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	- continued

	Tariff		British		
	item	Year	Unit : preferential :	MFN	General

Rooted carnations in their first year of introduction (continued)

Ex 711	1910	15%	17½%	17½%
79a	1914	Free	Free	Free

Orchids, natural, cut

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
Ex 79b	1930	Free	Free	40%
	1933	B.P. (S.A.)		
	1934	Free	Free	40%
	1936	Free	Free	40%
		equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product		
	1939		25% (U.S.)	
79b	1950	Free	25%	40%

Flowers and foliage, natural, cut, n.o.p.

Ex 711	1906	15%	17½%	20%
	1910		Intermediate (France, Belgium, Netherlands)	
	1910	15%	17½%	17½%
	1923		Less 10% (France)	
Ex 79b	1930	Free	Free	25%
	1930	Free	Free	40%
	1933	B.P. (S.A.)		
	1934	Free	Free	40%
	1936	Free	Free	40%
		equivalent duty to be charged on imports from any country imposing a higher duty on the Canadian product		
	1939		25% (U.S.)	
	1948		12½% (GATT)	
79c	1950	Free	12½%	40%

- continued

: Tariff :	:	:	: British :	:	:
: item :	: Year :	: Unit :	: preferential:	MFN	: General

Seedling stock for grafting; apple, plum, pear, peach and other fruit trees, and buds or scions of such trees; peach pits for planting

Ex 82	1906		12½%	17½%	20%
(buds & scions)					
Ex 76a	1906	lb.	Free	10¢	10¢
(peach pits over 1 lb.)					
Ex 79	1906		Free	Free	Free
(other)					
	1932		Free	15%	20%
79c	1933		Free	Free	Free
	1934		Free	Free	Free
79d	1950		Free	Free	Free

Mulberry trees, cutting, roots and buds, for sericultural purposes

Ex 82	1906		12½%	17½%	20%
	1923			15%(France, Belgium, Netherlands)	
Ex 82(e)	1934		12½%	17½%	30%
	1948			12½%(GATT)	
79d	1948		Free	Free	30%
79e	1950		Free	Free	30%

Cabbage seedlings for replanting

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
	1923			Less 10% (France)	
88(a)	1930		Free	Free	Free

Cauliflower seedlings for replanting

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Cauliflower seedlings for replanting (continued)

Ex 711	1910		15%	17½%	17½%
	1923			Less 10% (France)	
88(b)	1930		Free	Free	Free

Onion seedlings for replanting

Ex 711	1906		15%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1910		15%	17½%	17½%
87b	1928		Free	Free	Free
88(c)	1930		Free	Free	Free

Pollen

Ex 711	1906		15%	17½%	20%
	1910		15%	17½%	17½%
	1910			17½%	
				Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
	1939			20% (U.S.)	
	1948			20% (GATT)	
79f	1952		Free	Free	Free

Apple trees

Ex 81	1906	each	2¢	2½¢	3¢
	1910			Intermediate (France, Belgium, Netherlands)	
	1923	"		2¢	
				(France)	
81(a)	1934	"	Free	3¢	3¢
				September 15 - October 5	
		"	Free	6¢	7½¢
				October 6 - September 14	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Apple trees (continued)

81(a)	1948	each		3¢ (GATT)		
		"	September 15 - October 5	6¢ (GATT)		
	1950	"	October 6 - September 14	Free	3¢	3¢
		"	September 15 - October 5	Free	6¢	7½¢
			October 6 - September 14			

Plum and cherry trees

Ex 81	1906	each	2¢	2½¢	3¢	
	1910			Intermediate (France, Belgium, Netherlands)		
	1923	"		2¢ (France)		
81(b)	1934	"	Free	3¢	3¢	
		"	September 15 - October 5	Free	8¢	9¢
		"	October 6 - September 14	3¢ (GATT)		
	1948	"	September 15 - October 5	8¢ (GATT)		
		"	October 6 - September 14	Free	3¢	3¢
	1950	"	September 15 - October 5	Free	8¢	9¢
			October 6 - September 14			

Pear, apricot and quince trees

Ex 81	1906	each	2¢	2½¢	3¢	
(pear & quince)						
Ex 82	1906		12½%	17½%	20%	
(apricot)						
Ex 81	1910			Intermediate (France, Belgium, Netherlands)		
(pear & quince)				Intermediate (France, Belgium, Netherlands)		
Ex 81	1910			2¢ (France) - continued		
(apricot)						
	1923	"				

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Pear, apricot and quince trees (continued)

Ex 82	1923	each		15%	
(apricot)				(France)	
Ex 81(b)	1934	"	Free	8¢	9¢
	1948	"		8¢ (GATT)	
81(c)	1950	"	Free	8¢	9¢

Peach trees, including June buds

Ex 81	1906	each	2¢	2½¢	3¢
	1910			Intermediate	
				(France, Belgium,	
				Netherlands)	
	1923	"		2¢	
				(France)	
81(c)	1934	"	Free	5¢	6¢
	1948	"		5¢ (GATT)	
81(d)	1950	"	Free	5¢	6¢

Grape vines, gooseberry and currant bushes or roots

Ex 82	1906		12½%	17½%	20%
	1910			Intermediate	
				(France, Belgium,	
				Netherlands)	
	1923			15%	
				(France)	
82(a)	1934	each	Free	2¢	2½¢
	1948	"		2¢ (GATT)	
82a	1950	"	Free	2¢	2½¢

Raspberry, loganberry and blackberry bushes or roots

Ex 82	1906		12½%	17½%	20%
	1910			Intermediate	
				(France, Belgium,	
				Netherlands)	
	1923			15%	
				(France)	
Ex 82(b)	1934	each	Free	1¢	1¢
	1948	"	Free	1¢	1¢
	1948	"		1¢ (GATT)	
82b	1950	"	Free	1¢	1¢

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Sweet potato plants

Ex 82	1906		12½%	17½%	20%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			15% (France)	
Ex 82(e)	1934		12½%	17½%	30%
	1948			12½% (GATT)	
Ex 82h	1950		12½%	12½%	30%
82	1955		Free	Free	30%

Rhubarb roots

Ex 711	1906		15%	17½%	20%
	1910		15%	17½%	17½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
Ex 82(b)	1934	each	Free	1¢	1¢
	1948	"		1¢ (GATT)	
	1948	"	Free	3/4¢	1¢
82c	1950	"	Free	3/4¢	1¢

Asparagus roots

Ex 711	1906		15%	17½%	20%
	1910		15%	17½%	17½%
	1910			Intermediate (France, Belgium, Netherlands)	
	1923			Less 10% (France)	
	1931		15%	25%	25%
	1933			Less 10% (France)	
Ex 82(c)	1934	each	Free	1/4¢	1/4¢
	1948	"	Free	1/5¢	1/4¢
82d	1950	"	Free	1/5¢	1/4¢

- continued

	Tariff			British			
	item	Year	Unit	preferential	MFN	General	

Strawberry plants

Ex 82	1906 1910		12½%		17½%	20%
					Intermediate (France, Belgium, Netherlands)	
	1923				15%	
					(France)	
Ex 82(c)	1934	each	Free		1/4¢	1/4¢
	1948	"	Free		1/4¢	1/4¢
82e	1950	"	Free		1/4¢	1/4¢

Rosebushes. n.o.p.

Ex 82	1906 1910		12½%		17½%	20%
					Intermediate (France, Belgium, Netherlands)	
	1923				15%	
					(France)	
82(d)	1934	each	1½¢		3¢	7¢
	1948	"			3¢ (GATT)	
82f	1950	"	1½¢		3¢	7¢

Nut trees, including grafted stock, and buds and scions for grafting nut trees

Ex 82	1906 1910		12½%		17½%	20%
					Intermediate (France, Belgium, Netherlands)	
	1923				15%	
					(France)	
Ex 82(e)	1934		12½%		17½%	30%
	1936				Free (U.S.)	
	1939				Free (U.S.)	
	1948				Free (GATT)	
82g	1950		Free		Free	30%

Trees, shrubs, vines, plants, roots and cuttings, for propagation or growing purposes, n.o.p.

Ex 82	1906 1910		12½%		17½%	20%
					Intermediate (France, Belgium, Netherlands)	

- continued

	Tariff			British		
	item	Year	Unit	preferential	MFN	General

Trees, shrubs, vines, plants, roots and cuttings, for propagation or growing purposes,
n.o.p. (continued)

Ex 82	1923			15%	
				(France)	
82(e)	1934	12½%		17½%	30%
	1948			12½% (GATT)	
82h	1950	12½%		12½%	30%
82	1955	Free		Free	30%
(sweet potato plants)					

Trees, n.o.p. and teasels

80	1906	Free	Free	Free
----	------	------	------	------

INDEX OF COMMODITIES

	<u>Page</u>		<u>Page</u>
Alfalfa seed	120	Canary seed	126
Animals, living, n.o.p.	46	Cantaloupes	71
Annatto seed	126	Carnations, rooted	127
Apples, canned	59	Carrot seed	124
dried	60	Carrots, fresh	96
fresh	59	Casein	54
Apple trees	129, 130	Cassava flour	20
Apricots, canned	61	Cattle	39
dried	62	Cattle food with molasses	21
fresh	61	Cauliflower, fresh	96
Apricot trees	131	Cauliflower seed	124
Arrowroot	19	Cauliflower seedlings	129
Artichokes	107	Celery, fresh	97
Asparagus, fresh	93	Celery seed	126
Asparagus roots	133	Cereal feeds	22
		Cereal foods, prepared	22
Bacon	42	Cheese	53
Bananas, dried	62	Cherries, canned	63
fresh	62	crystallized etc.	64
Barley	13	fresh	62
Beans, canned, baked	94	sulphured or in brine	63
dried	17	Cherry trees	131
green, fresh	93	Chicks, baby	56
seed	125	Cider	60
Beef and veal, fresh	39	Clover seed	120
edible offal	40	Cocoonut, desiccated	91
Beef, canned	40	Cocoonut oil	29
fluid	41	Cocoonuts	90
salt in barrels	40	Coffee, condensed with milk	54
Bees	116	Copra	29
Beeswax	117	Corn, canned	97
Beet seed	125	indian	15
Beets, fresh	94	Corn grits	15, 16
sugar	112	Cornmeal	15
Bent grass seed	120	Corn starch	15
Berries, fresh, edible, n.o.p.	89	Cottolene	32
Biscuits	20	Cotton seed	30
Blackberries, fresh	86	Cotton seed, foots	31
Blackberry bushes or roots	132	Cottonseed cake and meal	31
Black currants, fresh	86	Cottonseed oil	30, 31
Blueberries, fresh	86	Cranberries, fresh	87
Borecole seed	124	Cream, whole	52
Breads, cakes etc.	21	Cucumbers, fresh	98
Brussels sprouts, fresh	95	Cucumber seed	124
Buckwheat	17	Currant bushes	132
Buckwheat, meal or flour	17	Currants, dried	69
Butter	52		
		Dates	64
Cabbage, fresh	95	Distillers' solubles	22
Cabbage seed	124		
Cabbage seedlings	129	Egg plant, fresh	98

	<u>Page</u>		<u>Page</u>
Eggs, dried	58	Honey and imitations	116
frozen	57	Honey-comb foundations	118
shell	57	Hops	118
Endive	107	Horse hair	38
Feathers	58	Horsemeat	38
Figs, dried	65	Horseradish	107
Flax fibre	119	Horses	38
Flaxseed	24	Ice cream	52
Flaxseed oil	24	Jellies, jams etc.	82
Florist stock	127	Kale seed	124
Flowers and foliage	128	Lamb	45
Fowls, domestic	56	Lard	44
Fruit juices, n.o.p.	84	Lard compound	44
Fruit pulp	81, 83	Lard oil	44
Fruits, canned, n.o.p.	84	Leek seed	124
dried, n.o.p.	81	Lemon juice	70
fresh, n.o.p.	81	Lemon rinds	70
frozen	83	Lemons, fresh	69
mixed in cans	83	sliced or pulp	70
Fruits and nuts, pickled etc.	82	Lettuce, fresh	98
Fruits and peels, crystallized etc.	82	Lettuce seed	124
Fruit syrups, n.o.p.	85	Lime juice	71
Fruit trees	129	Limes, fresh	71
Fur skins	51	Linseed oil	24
Fur tails	51	Linseed oilcake and meal	24
Gelatine	49, 50	Liver paste, animal	47
Ginger, preserved	85	Loganberries, fresh	87
Glucose	115	Loganberry bushes	132
Goats	44, 45	Macaroni and vermicelli	21
Gooseberries, fresh	87	Malt	13
Gooseberry bushes	132	Malt flour	14
Grapefruit	65	Mangel seed	126
Grapefruit, sliced or pulp	66	Mangoes	80
Grapefruit juice	67, 64	Maple sugar and syrup	118
Grapefruit rinds	66	Margarine	37
Grape juice	68	Meat, extracts of	41
Grapes, fresh	67	Meats, canned, n.o.p.	47
Grape sugar	68	fresh, n.o.p.	46
Grape vines	132	Melons, n.o.p.	71
Grease	49	Milk, condensed	53
Guavas	80	dried, for animal feed	54
Hams, canned	43	evaporated	53
not canned	42	powdered	54
Hay	22	whole	52
Hemp seed	121	Milk foods, n.o.p.	54
Herbs, dried	108	Millet seed	121
Hides and skins, raw	50	Mulberry trees	129
Hogs	41, 42		
Hominy grits	15		

	<u>Page</u>		<u>Page</u>
Mushrooms, fresh	99	Pears, canned	77
dried etc.	99	dried	77
Mushroom spawn	126	fresh	76
Muskmelons	71	Pear trees	129,131
Mustard seed	28,126	Peas, canned	102
Mutton	45	green, fresh	102
		seed	125
Neat's foot oil	41	n.o.p.	18
Nectarines, fresh	80	Pectin	60
dried	81	Pelts, raw	50
Nuts, n.o.p.	91	Pepper seed	123
Nut trees	134	Pineapple, canned	79
		juice	80
Oatmeal and rolled oats	13	Pineapples	80
Oats	12	Plantains	80
Offal, animal, unfit for human consumption	48	Plums and prunes, canned	78
Okra	107	dried	79
Okra, sliced and salted	107	fresh	77
Olive oil	32,33	Plum trees	129,131
Olives, foots	33	Pollen	130
Olives	72	Pomegranates	80
Onions, n.o.p.	101	Pork, canned	43
Onion seed	123	fresh	42
Onion seedlings	130	prepared, not canned	43
Onion sets and shallots	100	salt in barrels	43
Orange juice	73,74	Potatoes, dried etc.	104
Orange rinds	73	seed	121
Oranges	72	sweet	104
sliced	73	table	103
Orchids, cut	128	Potato plants, sweet	133
		Potato starch or flour	105
Palm and palm kernel oil	33,34	Poultry, canned	56
Palm kernels	33	n.o.p.	56
Palm nut cake and meal	35	Quinces	80
Papaine	85	Quince trees	131
Parsley, fresh	102		
Parsley seed	125	Radish seed	124
Parsnip seed	125	Raisins	68
Passionfruit	74	Rapeseed	27
Passionfruit juice	74	Rapeseed oil	48
Peach pits	129	Raspberries, fresh	88
Peaches, canned	75	Raspberry bushes	132
dried	76	Red currants	88
fresh	75	Rennet	48
Peach trees	129,132	Rhubarb, fresh	105
Peanut butter	36	Rhubarb roots	133
Peanut cake and meal	36	Rice, cleaned	18
Peanut oil	35	uncleaned	18
Peanuts	90	Rice bran	19
Peanut shells etc.	90	Rice flour	19
		Rice meal	18

	<u>Page</u>		<u>Page</u>
Rosebushes, n.o.p.	134	Tapioca	19
Rye	14	Tapioca flour	20
Rye flour	15	Timothy seed	120
Sago	19	Tobacco, unmanufactured Turkish	
Sago flour	20	stemmed	111
Sausage skins	48	unstemmed	111
Seedling stock	129	Tobacco, unmanufactured n.o.p.	
Seeds, field etc.	122, 123	stemmed	112
Semen, animal	46	unstemmed	111
Semolina	12	Tomatoes, canned	106
Sesame seed oil	36	fresh	106
Sheep	44, 45	Tomato juice	106
Soups	110	Tomato seed	123
Soya bean flour	27	Trees, n.o.p. and teasels	135
Soya bean oil	24-26	Trees, shrubs etc.	134
Soya bean oilcake and meal	24, 27	Truffles	100
Soya beans	24	Turnip seed	126
Spinach, fresh	105	Vegetable colourings etc	110
Starch, cereal	23	Vegetable juices and sauces . . .	109
Stearine, animal	49	Vegetable pastes etc.	109
Straw	21	Vegetables, canned, n.o.p.	108
Strawberries, fresh	89	dried etc.	108
Strawberry plants	134	fresh, n.o.p.	107
Sugar	112-114	frozen	110
grape	115	pickled etc.	109
invert	114	Watercress	107
Sugarbeet seed	121	Wheat	12
Sugar candy etc.	116	Wheat flour	12
Sugar cane, shredded	115	Whitloof	107
Sunflower seed	28, 126	Wool	45, 46
Sunflower seed oil	28	Yeast, compressed	119
Syrups, sugar	115	Yeast cakes	119
Tallow	49		
Tankage, animal	49		

3 1761 11551326 9

